

**GEARY COUNTY, KANSAS**

**FINANCIAL STATEMENT  
WITH INDEPENDENT AUDITORS' REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 2011**

# GEARY COUNTY, KANSAS

## TABLE OF CONTENTS

	<u>Pages</u>
Independent Auditors' Report	1 - 2
Summary of Cash Receipts, Expenditures, and Unencumbered Cash	3 - 5
Notes to the Financial Statement	6 - 18
Supplemental Information:	
<u>Schedule 1 - Summary of Expenditures - Actual and Budget</u>	19 - 21
<u>Schedule 2 - Schedules of Cash Receipts and Expenditures</u>	
2-A General Fund - Actual and Budget	22- 25
Special Revenue Funds:	
2-B Road & Bridge Fund - Actual and Budget	26
2-C Noxious Weed Fund - Actual and Budget & Noxious Weed Capital Outlay Fund - Unbudgeted	27
2-D Other Special Revenue Funds - Actual and Budget	28 - 42
2-E Other Special Revenue Funds - Unbudgeted	43 - 50
Debt Service Funds:	
2-F Debt Service Funds - Actual and Budget	51
2-G Debt Service Funds - Unbudgeted	52 - 56
2-H Enterprise Funds - Actual and Budget	57
Special District Funds:	
2-I Special District Funds - Actual and Budget	58 - 60
2-J Special District Funds - Unbudgeted	61
<u>Schedule 3 - Schedule of Cash Receipts and Cash Disbursements</u>	
Agency Funds	62 - 63



*Pottberg, Gassman & Hoffman, Chtd.*

816 N Washington  
Junction City, KS 66441  
(785) 238-5166  
Fax (785) 238-6830

529 Humboldt, Suite I  
Manhattan, KS 66502  
(785) 537-9700  
Fax (785) 537-3734

505 NW 3rd, Suite 1  
Abilene, KS 67410  
(785) 263-2171  
Fax (785) 263-3340

[www.pgh-cpa.com](http://www.pgh-cpa.com)

MEMBERS:  
American Institute of  
Certified Public Accountants

Kansas Society of Certified  
Public Accountants



## INDEPENDENT AUDITORS' REPORT

Board of County Commissioners  
Geary County, Kansas

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of Geary County, Kansas, as of and for the year ended December 31, 2011. This financial statement is the responsibility of Geary County, Kansas' management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit Guide*. Those standards and guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note A, Geary County, Kansas has prepared this financial statement using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph and because they do not include the financial data of component units of Geary County, Kansas, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Geary County, Kansas, as of December 31, 2011, or the respective changes in financial position and changes in cash flows, where applicable, for the year then ended. Further, Geary County, Kansas, has not presented a management's discussion and analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statement.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Geary County, Kansas, as of December 31, 2011, and the aggregate cash receipts and expenditures for the year then ended, on the basis of accounting described in Note A.

Our audit was conducted for the purpose of forming an opinion on the financial statement. The summary of expenditures - actual and budget, individual fund schedules of cash receipts and expenditures - actual or actual and budget, schedule of cash receipts and cash disbursements - agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the statutory financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole.

*Pottberg, Gassman & Hoffman, Chartered*

Pottberg, Gassman & Hoffman, Chartered  
Junction City, Kansas  
September 19, 2012

# GEARY COUNTY, KANSAS

## SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH FOR THE YEAR ENDED DECEMBER 31, 2011

<u>Funds</u>	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and A/P	Ending Cash Balance
General	\$ 3,078,288	9,215,784	8,883,926	3,410,146	574,742	3,984,888
Special Revenue Funds:						
Road & Bridge	913,135	2,946,964	3,118,822	741,277	95,794	837,071
Noxious Weed	89,918	157,150	128,086	118,982	811	119,793
Noxious Weed Capital Outlay	87,242	25,000	-	112,242	-	112,242
Health	12,153	389,004	320,691	80,466	-	80,466
Capital Improvements	310,849	178,396	199,684	289,561	-	289,561
Special Bridge	431,614	15,410	17,240	429,784	-	429,784
Extension Council	17,255	267,493	273,682	11,066	-	11,066
4-H Club	2,524	13,967	14,250	2,241	-	2,241
Convention & Tourism	453,131	598,135	562,119	489,147	17,390	506,537
Animal Shelter	(5,620)	173,932	149,844	18,468	3,024	21,492
Mental Health	4,709	121,338	123,461	2,586	-	2,586
Election	265,169	40,406	31,168	274,407	3,691	278,098
Community College Tuition	-	77	77	-	-	-
Mental Retardation	3,240	78,546	80,116	1,670	-	1,670
Economic Development	30,739	202,711	182,000	51,450	-	51,450
Law Enforcement	506,188	477	23,804	482,861	3,171	486,032
CCH/KORA	18,835	15,228	8,033	26,030	4,349	30,379
Special Assessments	4	-	-	4	-	4
Senior Citizens	3,708	98,582	100,196	2,094	-	2,094
Appraiser's Cost	70,778	308,158	327,961	50,975	5,329	56,304
Parks & Recreation	3,336	1,327	450	4,213	-	4,213
Employees' Benefits	986,384	2,765,293	2,695,754	1,055,923	12,585	1,068,508
Historical Preservation	2,791	103,287	104,385	1,693	-	1,693
Special Alcohol Program	111,567	10,592	5,788	116,371	-	116,371
Hospital	3,023	144,801	143,566	4,258	-	4,258
Solid Waste Environmental	194,721	-	-	194,721	-	194,721
NCK Juvenile Detention Center	68,612	141,517	210,129	-	-	-
Court Trustee	674,846	1,234,240	984,686	924,400	16,799	941,199
Enhanced 911	70,771	84,449	61,873	93,347	7,190	100,537
E911 Cell Phone	401,215	86,408	211,438	276,185	-	276,185
Riley/Geary Mortgage Revenue Bonds	6,181	2,044	674	7,551	-	7,551
PBC Cloud County CC	251,015	46,156	18,521	278,650	13,150	291,800
PBC Pennell - Courthouse	31,223	438,400	438,400	31,223	-	31,223

The notes to the financial statement are an integral part of this statement.

# GEARY COUNTY, KANSAS

## SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH FOR THE YEAR ENDED DECEMBER 31, 2011

<u>Funds</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add: Outstanding Encumbrances and A/P</u>	<u>Ending Cash Balance</u>
Special Revenue Funds, Continued:						
County Neighborhood Revital Rebate	\$ 103,766	646,658	615,995	134,429	-	134,429
The Bluffs TIF District	18,798	135,230	124,290	29,738	-	29,738
Special Law Enforcement	99,067	45,000	28,495	115,572	-	115,572
Juvenile Diversion	1,044	10,943	11,814	173	1,010	1,183
Special Law Enforcement Trust	169,783	139,048	146,605	162,226	1,549	163,775
Equipment Reserve	205,742	100,000	163,407	142,335	-	142,335
Emergency Mgt Mitigation Grant	500	-	-	500	-	500
Kansas Department of Corrections	58,335	490,730	477,383	71,682	3,190	74,872
Juvenile Justice Authority - Sanction	12,170	583,659	572,836	22,993	3,950	26,943
Juvenile Justice Authority - Prevention	(1,066)	72,759	73,194	(1,501)	564	(937)
Community Correction Grants	27,805	61,975	61,063	28,717	445	29,162
JJA Supplemental Funds	19,614	-	7,716	11,898	229	12,127
Emergency Management Grant	2,289	263	-	2,552	-	2,552
Fire Grant	19,420	-	-	19,420	-	19,420
Citizens Corp Grant	-	5,950	-	5,950	-	5,950
County Attorney Drug Forfeiture	40,131	5,790	28,091	17,830	320	18,150
Register of Deeds - Technology	54,766	40,344	60,403	34,707	398	35,105
Debt Service Funds:						
Bond & Interest	574	52	351	275	-	275
Hospital Improvement 2006 (G.O. Bond)	636,649	2,149,557	2,074,607	711,599	-	711,599
Hospital G.O. Bond - Debt Reserve	1,000,000	-	-	1,000,000	-	1,000,000
Rockwood West	2,508	-	-	2,508	-	2,508
Country Meadows	4,468	-	-	4,468	-	4,468
McGeorge Benefit District	1,148	6,057	6,059	1,146	-	1,146
Prairie View Subdivision	222	3,406	3,407	221	-	221
R.W. West #3 North Benefit District	(63)	6,089	6,090	(64)	-	(64)
Walters/Laurence Benefit District	3,653	7,712	7,487	3,878	-	3,878
Cedar Estates	(2,203)	7,664	7,469	(2,008)	-	(2,008)
Replat Rolling Hills	3,519	3,884	3,787	3,616	-	3,616
Rockwood East #1	1,236	3,455	3,455	1,236	-	1,236
Replat Country Meadows Benefit District	(1,595)	4,766	4,878	(1,707)	-	(1,707)

The notes to the financial statement are an integral part of this statement.

# GEARY COUNTY, KANSAS

## SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH FOR THE YEAR ENDED DECEMBER 31, 2011

<u>Funds</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add: Outstanding Encumbrances and A/P</u>	<u>Ending Cash Balance</u>
Enterprise Funds:						
Waste Disposal	\$ 59,537	1,690,168	1,740,797	8,908	141,024	149,932
Special Districts:						
Fire District No. 1	150,702	150,447	236,492	64,657	47,071	111,728
Water District No. 2 & 3	4,469	13,149	13,772	3,846	281	4,127
Library	1,500	74,722	73,826	2,396	-	2,396
Laurel Canyon Sewer District No. 4:						
Operations	968	12,191	12,628	531	330	861
Fire Dist No. 1 - Spec Fire Protection Res	35,000	35,000	-	70,000	-	70,000
Total Primary Government Excluding Agency Funds	<u>\$ 11,834,000</u>	<u>26,411,940</u>	<u>25,987,221</u>	<u>12,258,719</u>	<u>958,386</u>	<u>13,217,105</u>
						Checking Accounts - Central National Bank \$ 32,205,174
						Checking Accounts - First National Bank 29,626
						Municipal Investment Pool 1,599,261
						Treasurer Change Drawers 1,600
						Cash - Other Offices 516,532
						Certificates of Deposit 269,362
						Total Cash 34,621,555
						Agency Funds Per Page 63 (21,404,450)
						Total Primary Government Excluding Agency Funds \$ 13,217,105

The notes to the financial statement are an integral part of this statement.

## GEARY COUNTY, KANSAS

### NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2011

#### **NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

A summary of the significant accounting policies applied in the preparation of the accompanying financial statement follows:

1. Reporting Entity

Geary County, Kansas, is a municipal corporation governed by an elected three-member board of commissioners. The financial statement presents Geary County, Kansas, the primary government, only. A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. The primary government financial statement does not include the financial data of component units of Geary County, Kansas.

2. Fund Accounting

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific regulations, restrictions, or limitations. Certain funds contain restricted cash because their use is limited by debt covenants, statutory requirements, grant requirements or are held in a fiduciary or agency capacity.

The following types of funds comprise the financial activities of the County for the year of 2011:

Governmental Funds:

General Fund - to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds - to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expend for specified purposes.

Debt Service Funds - to account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt, and the financing of special assessments which are general obligations of the County.

Proprietary Funds:

Enterprise Funds - to account for operations that are financed and operated in a manner similar to private business enterprises--where the stated intent is that the costs (expenditures) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges--or where periodic determination of cash receipts, expenditures and/or receipts over expenditures is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.



## GEARY COUNTY, KANSAS

### NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2011

#### **NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

##### Fiduciary Funds:

Trust and Agency Funds - to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include Expendable Trust Funds and Agency Funds.

##### **3. Statutory Basis of Accounting**

The statutory basis of accounting, as used in the preparation of this financial statement, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the statutory basis of accounting.

##### **4. Departure from Accounting Principles Generally Accepted in the United States of America**

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings and equipment owned by the County are not presented in the financial statement.

##### **5. Budgetary Information**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

## **GEARY COUNTY, KANSAS**

### **NOTES TO FINANCIAL STATEMENT** **DECEMBER 31, 2011**

#### **NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

- d. Adoption of the final budget on or before August 25th.

The statutes allow for the County Commission to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the County Commission may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the statutory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds, special assessment funds and the following special revenue and special district funds:

Special Law Enforcement  
Special Law Enforcement Trust  
Equipment Reserve  
County Attorney Drug Forfeiture  
State & Federal Grants  
Register of Deeds – Technology  
Fire District No. 1 - Special Fire Protection Reserve

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by use of internal spending limits established by the County Commission.

#### **6. Tax Cycle**

The county clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to the county treasurer, who prepares tax statements and receives payment.

These taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at a rate established by the State of Kansas. The interest rate was 7% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and were distributed by the county treasurer periodically. At least 50% of the taxes levied were available in January. Delinquent tax collections were distributed throughout the year.

## GEARY COUNTY, KANSAS

### NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2011

#### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

##### 7. Reimbursements

The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund.

#### NOTE B - DEPOSITS AND INVESTMENTS

As of December 31, 2011, the County had the following investment and maturity:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>		<u>Rating</u>
		<u>Less than 1</u>	<u>1 – 2</u>	
Kansas Municipal Investment Pool	\$ 1,599,261	\$ 1,599,261	\$ -	S&P AAf/S1+

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the Government is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Commission has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. The rating of the County's investment is noted above.

*Concentration of credit risk.* State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The only investment the County had as of December 31, 2011 was with the Kansas Municipal Investment Pool.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods". All deposits were legally secured at December 31, 2011.

At December 31, 2011, the County's carrying amount of deposits was \$33,020,694 and the bank balance was \$33,254,056. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$985,756 was covered by federal depository insurance and the balance of \$32,268,300 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

## GEARY COUNTY, KANSAS

### NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2011

#### **NOTE B - DEPOSITS AND INVESTMENTS (Continued)**

*Custodial credit risk – investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments with any bank, savings and loan association or savings bank to be adequately secured.

At December 31, 2011, the County had invested \$1,599,261 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

#### **NOTE C - COMPLIANCE WITH KANSAS STATUTES**

References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the director of Accounts and Reports and interpretation by the County Attorney.

##### Cash Basis Compliance:

K.S.A. 10-1113 provides that it shall be unlawful for the governing body to create indebtedness in any fund in excess of the amount of funds actually on hand in the treasury of such municipality at the time for such purpose.

For the year ended December 31, 2011, the following funds are in violation of this statute:

<u>Fund Name</u>	<u>Excess</u>
Juvenile Justice Authority - Prevention	\$ 1,501
R.W. West #3 North Benefit District	64
Cedar Estates	2,008
Replat Country Meadows Benefit District	1,707

##### Budget Law Compliance:

K.S.A. 79-2935 provides that it shall be unlawful for the governing body to create indebtedness in any fund in excess of the adopted budget of expenditures of such fund.

For the year ended December 31, 2011, the following fund is in violation of this statute:

<u>Fund Name</u>	<u>Excess</u>
Road & Bridge	\$ 208,544
Waste Disposal	63,797
Fire District No. 1	13,870

The County participated in the Federal Fund Exchange Program and received \$218,486 in state funded payments which were used for various public works projects. The County also purchased radios, repeaters and related equipment for \$44,308 as part of the 2010 Regional Fire Grant; the County temporarily financed the purchases and received reimbursement for

## **GEARY COUNTY, KANSAS**

### **NOTES TO FINANCIAL STATEMENT** **DECEMBER 31, 2011**

#### **NOTE C - COMPLIANCE WITH KANSAS STATUTES (Continued)**

90% of the cost in 2012. K.S.A. 12-16,111 allows grant money to be expended without regard to budget limitations thus eliminating the violation for the Road & Bridge and Fire District No. 1 funds.

##### **Unclaimed Property Disposal Compliance**

K.S.A. 58-3950 requires amounts greater than \$100 to one vendor or amounts accumulated to \$250 or more be remitted to the State Treasurer annually. There were outstanding vendor checks, treasurer checks, neighborhood revitalization rebate checks, and Jail Inmate checks.

Two outstanding Convention & Tourism Petty Cash checks were voided and added back to the register balance.

##### **Inventory of Personal Property**

K.S.A. 19-2687 requires that the county clerk compile a comprehensive inventory listing of personal property. Some of the current inventory listings do not detail purchases and disposals.

##### **Sale of County Property**

K.S.A. 19-211 requires the publication of the type of property, name of the person who acquired the property and the purchase price when county property is sold with a value of more than \$50 and less than \$1,000. There was no documentation available for the sale of old sirens.

#### **NOTE D - DEFINED BENEFIT PENSION PLAN**

*Plan description.* Geary County contributes to the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603-3869) or by calling 1-888-275-5737.

*Funding Policy.* K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary for employees hired prior to July 1, 2009 (Tier 1) and K.S.A. 74-49,210 establishes the KPERS member-employee rate at 6% of covered salary for employees hired on or after July 1, 2009 (Tier 2). The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established for April through June 2011 is 6.74% and 7.74% for the remainder of the year. The Geary County employer contributions to KPERS for the years ending December 31, 2011, 2010, and 2009 were \$557,006, \$516,564, and \$381,335, respectively, equal to the required contributions for each year as set forth by the legislature.

## GEARY COUNTY, KANSAS

### NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2011

#### NOTE E - DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code section 457. The plan is jointly administered by Nationwide Retirement Solutions and Hartford Life Insurance Company. The plan is available to all employees and permits them to defer a portion of their salary until future years. The County does not contribute to the plan.

#### NOTE F - INTERFUND TRANSACTIONS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	NCK Juvenile Detention	K.S.A. 10-1113	\$ 1,463
General	Equipment Reserve	K.S.A. 19-119	100,000
Noxious Weed	Noxious Weed Cap Outlay	K.S.A. 2-1318	25,000
Community College Tuition	General	Close fund	77
Riley/Geary Mtg. Rev. Bonds	General	K.S.A. 10-117a	674
Bond & Interest	General	K.S.A. 10-117a	351
Fire District No.1 - Operations	FD #1 – Special Fire Protection Reserve	K.S.A. 19-3612c	35,000
Auto Special	General	K.S.A. 8-145	58,030

#### NOTE G - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-Line Pool (KCAMP) and Kansas Workers Risk Cooperative for Counties (KWORCC) public entity risk pools currently operating as common risk management and insurance programs for participating members.

The County pays annual premiums to KCAMP for its property and liability insurance coverage and KWORCC for its workers' compensation insurance coverage. The agreement to participate provides that KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of the self-insured amount for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

# GEARY COUNTY, KANSAS

## NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2011

### NOTE H - LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2011, were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds:										
Series 2000, McGeorge Benefit	6.25 - 7.15%	3/3/2000	66,740	9/1/2020	\$ 44,000	-	3,000	(3,000)	41,000	3,058
Series A, 2001, RW West #3	4.50 - 5.90%	4/15/2001	71,600	11/1/2021	49,300	-	3,400	(3,400)	45,900	2,689
Series B, 2001, Prairie View	4.50 - 6.00%	4/15/2001	39,300	11/1/2021	27,100	-	1,900	(1,900)	25,200	1,506
Series C, 2001, Walters/Laurence	3.90 - 5.30%	12/15/2001	94,000	11/1/2022	69,000	-	4,000	(4,000)	65,000	3,486
Series A, 2002, Rolling Hills	3.90 - 5.50%	5/1/2002	49,000	11/1/2022	34,000	-	2,000	(2,000)	32,000	1,786
Series B, 2002, Cedar Estates	3.90 - 5.50%	5/1/2002	89,125	11/1/2022	66,000	-	4,000	(4,000)	62,000	3,468
Convention Center Contract	0.00%	12/17/2002	1,500,000	12/31/2023	975,000	-	75,000	(75,000)	900,000	-
Convention Center Contract - CVB	0.00%	12/17/2002	1,500,000	12/31/2023	650,000	-	50,000	(50,000)	600,000	-
Series 2005, Rockwood East #1	7.25%	10/6/2005	36,100	10/1/2025	31,100	-	1,200	(1,200)	29,900	2,255
Series 2006, Hospital Bonds	3.50 - 6.50%	9/1/2006	34,000,000	9/1/2031	32,990,000	-	520,000	(520,000)	32,470,000	1,554,607
Series 2006 B, Country Meadows	5.33%	11/15/2006	60,000	4/1/2026	55,000	-	2,000	(2,000)	53,000	2,878
Total Bonded Indebtedness					34,990,500	-	666,500	(666,500)	34,324,000	1,575,733
Capital Leases Payable:										
Systems Finance Corporation	4.45%	7/2/2007	490,000	7/2/2011	122,500	-	122,500	(122,500)	-	2,726
Compensated Absences					478,435	25,645	-	25,645	504,080	-
Total Long-Term Debt					\$ 35,591,435	25,645	789,000	(763,355)	34,828,080	1,578,459

# GEARY COUNTY, KANSAS

## NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2011

### NOTE H - LONG-TERM DEBT (Continued)

Current maturities of long-term debt and interest for the next five years and in five-year increments through maturity are as follows:

PRINCIPAL	Year								
	2012	2013	2014	2015	2016	2017-2021	2022-2026	2027-2031	Total
General Obligation Bonds:									
Series 2000, McGeorge Benefit	\$ 4,000	4,000	4,000	4,000	4,000	21,000	-	-	41,000
Series A, 2001, RW West #3	3,600	3,800	4,000	4,200	4,400	25,900	-	-	45,900
Series B, 2001, Prairie View	2,000	2,100	2,200	2,300	2,400	14,200	-	-	25,200
Series C, 2001, Walters/Laurence	5,000	5,000	5,000	5,000	6,000	32,000	7,000	-	65,000
Series A, 2002, Rolling Hills	2,000	2,000	3,000	3,000	3,000	15,000	4,000	-	32,000
Series B, 2002, Cedar Estates	4,000	5,000	5,000	5,000	5,000	31,000	7,000	-	62,000
Convention Center Contract	75,000	75,000	75,000	75,000	75,000	375,000	150,000	-	900,000
Convention Center Contract - CVB	50,000	50,000	50,000	50,000	50,000	250,000	100,000	-	600,000
Series 2005, Rockwood East #1	1,300	1,400	1,500	1,600	1,700	10,800	11,600	-	29,900
Series 2006, Hospital Bonds	590,000	670,000	755,000	840,000	940,000	6,150,000	9,195,000	13,330,000	32,470,000
Series 2006 B, Country Meadows	3,000	3,000	3,000	3,000	3,000	17,000	21,000	-	53,000
Total Principal	739,900	821,300	907,700	993,100	1,094,500	6,941,900	9,495,600	13,330,000	34,324,000
INTEREST									
General Obligation Bonds:									
Series 2000, McGeorge Benefit	2,857	2,587	2,314	2,040	1,764	3,836	-	-	15,398
Series A, 2001, RW West #3	2,521	2,341	2,147	1,939	1,716	4,631	-	-	15,295
Series B, 2001, Prairie View	1,409	1,307	1,198	1,081	957	2,579	-	-	8,531
Series C, 2001, Walters/Laurence	3,296	3,056	2,813	2,568	2,320	6,991	371	-	21,415
Series A, 2002, Rolling Hills	1,687	1,587	1,486	1,333	1,178	3,522	220	-	11,013
Series B, 2002, Cedar Estates	3,270	3,070	2,817	2,562	2,304	7,042	385	-	21,450
Convention Center Contract	-	-	-	-	-	-	-	-	-
Convention Center Contract - CVB	-	-	-	-	-	-	-	-	-
Series 2005, Rockwood East #1	2,168	2,074	1,972	1,863	1,747	6,663	2,175	-	18,662
Series 2006, Hospital Bonds	1,520,806	1,482,456	1,438,906	1,389,831	1,335,231	5,746,406	3,952,744	1,582,456	18,448,836
Series 2006 B, Country Meadows	2,745	2,585	2,425	2,265	2,105	8,022	2,905	-	23,052
Total Interest	1,540,759	1,501,063	1,456,078	1,405,482	1,349,322	5,789,692	3,958,800	1,582,456	18,583,652
Total Principal and Interest	\$ 2,280,659	2,322,363	2,363,778	2,398,582	2,443,822	12,731,592	13,454,400	14,912,456	52,907,652



## GEARY COUNTY, KANSAS

### NOTES TO THE FINANCIAL STATEMENT DECEMBER 31, 2011

#### NOTE H - LONG-TERM DEBT (Continued)

The Geary County Convention and Visitors Bureau (CVB) agreed to contribute \$50,000 annually to the City of Junction City for the Convention Center until the bonds used to fund the development are paid or retired. Contingent payments are also required under this agreement once annual gross receipts of Transient Guest Tax exceed \$300,000. The CVB is required to remit one-half of those receipts which exceed \$300,000 to the City up to a maximum of \$25,000 annually, i.e., the maximum annual contribution of \$75,000 would be required when receipts of Transient Guest Tax equal or exceed \$350,000 for that year. 2011 tax receipts totaled \$594,062 resulting in a debt payment of \$75,000. The long-term liabilities presented above do not include the contingent payments.

#### NOTE I - COMPENSATED ABSENCES

The County's policy regarding annual leave allows employees to accumulate time based on hours worked per week and years of continuous service as follows:

Years of Continuous Service	Leave Accrual Per Pay Period <u>37.5 hrs/week</u>	Maximum Accrual for <u>37.5 hrs/week</u>	Leave Accrual Per Pay Period <u>40 hrs/week</u>	Maximum Accrual for <u>40 hrs/week</u>
Less than one year	5.75 hours	-	6 hours	-
1 to 10	9.50 hours	150 hours	10 hours	160 hours
10 to 15	11.25 hours	180 hours	12 hours	192 hours
Over 15	15.00 hours	225 hours	16 hours	240 hours

Regular part-time employees working more than 25 hours per week but less than 37.5 hours per week will earn leave as follows:

Years of Continuous Service	Leave Accrual Per Pay Period	Maximum Accrual
Less than one year	3 hours	36 hours
Over one year	5 hours	80 hours

Increases in the amount of leave earned due to years of service occur on the first of the pay period following the anniversary of employment that entitles the employee to the new earning category.

Annual leave is earned by the pay period and may not be taken until the first of the pay period following accrual. Non-exempt employees' leave may be taken in no less than one-half hour increments. Exempt employees' vacation leave may be taken in no less than one-half day increments.

The maximum leave accruals are determined at the Department's year end:

<u>Department</u>	<u>Date</u>
Community Corrections	June 24
Public Works & Register of Deeds	July 24
All Other Departments	December 24

## GEARY COUNTY, KANSAS

### NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2011

#### **NOTE I - COMPENSATED ABSENCES (Continued)**

Upon termination of employment an employee is entitled to pay for unused accrued leave not to exceed the maximum accrual for years of service listed above. With the required departmental approvals and subject to departmental budget constraints, an employee may be allowed to sell a portion of the unused leave back to the County for cash.

The County's policy regarding sick leave allows employees to accumulate sick leave time based on hours worked per week and years of continuous service as follows:

Years of Continuous Service	Sick Leave Accrual Per Pay Period <u>37.5 hrs/week</u>	Sick Leave Accrual Per Pay Period <u>40 hrs/week</u>
Less than one year	3.75 hours	4 hours
After one year	7.50 hours	8 hours

Regular part-time employees working more than 25 hours per week but less than 37.5 hours per week will earn sick leave as follows:

Years of Continuous Service	Sick Leave Accrual Per Pay Period
Less than one year	2 hours
After one year	4 hours

Increases in the amount of sick leave earned due to years of service occur on the first of the pay period following the anniversary of employment that entitles the employee to the new earning category. Upon retirement, employees that are KPERS eligible are compensated at their current rate of pay for the lesser of one-third of the sick leave accrued or 60 days.

In January, the Commissioners designate the paid holidays for the year. If one of these holidays occurs on the regular day off of an employee, the individual is granted a day of floating holiday time which must be used within a reasonable time period.

The County has estimated the dollar amount of accumulated annual leave for all employees at December 31, 2011 of \$412,895, accumulated sick leave expected to be paid to employees eligible to retire at December 31, 2011 of \$80,014 and floating holiday time of \$11,171. The net effect of all increases and decreases in compensated absences for the year was an increase of \$25,645.

The only estimate in this financial statement is in the calculation of the compensated absences balance. Actual results could differ from this estimate.

#### **NOTE J - RELATED PARTY TRANSACTIONS**

The Geary County Public Building Commission and the Geary Community Hospital are component units of Geary County, Kansas. Geary County, Kansas rents the facilities built by the Commission for an amount sufficient to cover the debt service payments made by the Commission. The rents are not calculated as arm's-length transactions. The lease agreements also require the lessees to purchase insurance to cover the risk of loss of the facilities.

## GEARY COUNTY, KANSAS

### NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2011

#### **NOTE J - RELATED PARTY TRANSACTIONS (Continued)**

The Geary County Convention and Visitors Bureau rents a facility from Geary County, Kansas for \$1,500 per month. The rent is calculated as an arm's-length transaction.

#### **NOTE K - LEASES**

Geary County, Kansas has entered into operating leases with Geary County Public Building Commission (PBC) for the Courthouse/Pennell Building, Cloud County College Campus buildings, Geary County Office Building, Detention Center Expansion and the expansion and the renovation of the Geary Community Hospital facilities (Hospital Project). Geary County, Kansas subsequently entered into a sublease agreement with Cloud County Community College for the college campus buildings. The leases expire when the bonds which were used to construct the facilities have been retired. The bonds on the Cloud County College Campus buildings were retired June 1, 2007 and the original lease was scheduled to terminate on January 1, 2008. However, the County and Cloud County Community College extended the lease for an additional five years to January 1, 2013. Since the lease receipts are retained by the County, they are not included in the amounts below. The operation leases for the Courthouse/Pennell Building and the Geary County Office Building were amended on April 1, 2009 to reflect the issuance of refunding bonds by the PBC. The final bond payments on the Courthouse/Pennell and Geary County Office Building, Detention Center Expansion, and Hospital Project bonds are February 1, 2017, August 1, 2026, and August 1, 2031 respectively.

The following is a schedule by years of minimum future rentals on non-cancelable operating leases as of December 31, 2011:

Year Ending December 31:	
2012	\$ 1,132,765
2013	1,130,765
2014	1,236,765
2015	1,323,355
2016	1,326,165
2017-2021	3,979,253
2022-2026	3,940,643
2027-2031	<u>2,070,392</u>
Total minimum future rentals	<u>\$ 16,140,103</u>

All of the lease agreements, except for the Hospital Project, include a stipulation that within 30 days after receipt of written notice, the lessee is obligated to pay any additional rent deemed payable by the Commission. There have been no such additional rents assessed since the inception of the leases.

#### **NOTE L - LITIGATION**

The County Attorney's letter dated September 18, 2012 did not apprise us of any claims that would have a material effect on the entity.

## **GEARY COUNTY, KANSAS**

### **NOTES TO FINANCIAL STATEMENT** **DECEMBER 31, 2011**

#### **NOTE M - OTHER POST EMPLOYMENT BENEFITS**

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. The County pays 50% of a single premium for each retiree until age 65; the retiree is responsible for the balance. During the year ended December 31, 2011, four retirees participated in this plan and the County paid \$8,669 in premiums for these retirees. Any remaining subsidy to retirees due to the plan's level premium structure has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the County under this program.

#### **NOTE N - 2010 FINANCIAL DATA**

The amounts shown for 2010 in the supplemental information are included where practicable, only to provide a basis for comparison with 2011, and are not intended to present all information necessary for a fair presentation in accordance with accounting principles generally accepted in the United States of America. Rounding variances may also exist between amounts reported for 2010 in the supplemental information and the amounts reported in the 2010 audited financial statements.

Year-end balances for office checking, certificates of deposit, petty cash and change funds have been added to the Summary of Cash Receipts, Expenditures, and Unencumbered Cash financial statement in arriving at total cash. A section has been added to the Agency Funds detail in the supplemental information showing the beginning cash balance, cash receipts, cash disbursements, and ending cash balance for each office that has such accounts.

Minimum future rentals on non-cancellable operating leases differ from the amounts reported in 2010 due the removal of the lease payments from Cloud County Community College since the receipts are not remitted to the Geary County Public Building Commission but are retained by Geary County, Kansas.

#### **NOTE O - SUBSEQUENT EVENTS**

The County evaluated subsequent events through September 19, 2012, the date in which the financial statement was available to be issued. The County has entered into an operating lease dated May 1, 2012 with the Geary County Public Building Commission (PBC) for an educational building on the Cloud County Community College Campus and subsequently entered into a sublease agreement with Cloud County Community College for the same building on June 1 2012. The lease requires basic rent payments equal to the scheduled bond payments. The lease terminates on May 31, 2022 but may be extended for a period not to extend beyond May 31, 2032 which is the date the bonds are retired. Total bond principal and interest payments equal \$1,688,715.

## **SUPPLEMENTAL INFORMATION**

## GEARY COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2011

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Over (Under)</u>
General	\$ 9,986,078	-	9,986,078	8,883,926	(1,102,152)
Special Revenue Funds:					
Road & Bridge	2,910,278	-	2,910,278	3,118,822	208,544
Noxious Weed	201,829	-	201,829	128,086	(73,743)
Noxious Weed Capital Outlay*					
Health	329,218	-	329,218	320,691	(8,527)
Capital Improvements	341,477	-	341,477	199,684	(141,793)
Special Bridge	384,750	-	384,750	17,240	(367,510)
Extension Council	273,682	-	273,682	273,682	-
4-H Club	14,250	-	14,250	14,250	-
Convention & Tourism	691,790	-	691,790	562,119	(129,671)
Animal Shelter	180,300	-	180,300	149,844	(30,456)
Mental Health	126,737	-	126,737	123,461	(3,276)
Election	175,653	-	175,653	31,168	(144,485)
Community College Tuition	600	-	600	77	(523)
Mental Retardation	81,907	-	81,907	80,116	(1,791)
Economic Development	217,256	-	217,256	182,000	(35,256)
Law Enforcement	429,073	-	429,073	23,804	(405,269)
CCH/KORA	30,000	-	30,000	8,033	(21,967)
Special Assessments	-	-	-	-	-
Senior Citizens	103,000	-	103,000	100,196	(2,804)
Appraiser's Cost	345,206	-	345,206	327,961	(17,245)
Parks & Recreation	3,893	-	3,893	450	(3,443)
Employees' Benefits	3,062,000	-	3,062,000	2,695,754	(366,246)
Historical Preservation	106,000	-	106,000	104,385	(1,615)
Special Alcohol Program	119,226	-	119,226	5,788	(113,438)
Hospital	150,000	-	150,000	143,566	(6,434)
Solid Waste Environmental	194,721	-	194,721	-	(194,721)
NCK Juvenile Detention Center	210,128	-	210,128	210,129	1
Court Trustee	1,136,385	-	1,136,385	984,686	(151,699)
Enhanced 911	195,787	-	195,787	61,873	(133,914)
E911 Cell Phone	452,042	-	452,042	211,438	(240,604)
Riley/Geary Mortgage Rev Bonds	8,900	-	8,900	674	(8,226)

\* Not Budgeted

**GEARY COUNTY, KANSAS****SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Over (Under)</u>
Special Revenue Funds, Continued:					
PBC Cloud County CC	\$ 254,949	-	254,949	18,521	(236,428)
PBC Pennell - Courthouse	438,400	-	438,400	438,400	-
County Neighborhood Revital Rebate	670,000	-	670,000	615,995	(54,005)
The Bluffs TIF District	138,000	-	138,000	124,290	(13,710)
Special Law Enforcement*					
Juvenile Diversion*					
Special Law Enforcement Trust*					
Equipment Reserve*					
Emergency Mgt Mitigation Grant*					
Kansas Department of Corrections*					
Juvenile Justice Auth - Sanction*					
Juvenile Justice Auth - Prevention*					
Community Correction Grants*					
JJA Supplemental Funds*					
Emergency Management Grant*					
Fire Grant*					
Citizens Corp Grant*					
County Attorney Drug Forfeiture*					
Register of Deeds -Technology*					
Debt Service Funds:					
Bond & Interest	351	-	351	351	-
Hospital Improvement 2006 (G.O. Bond)	2,351,000	-	2,351,000	2,074,607	(276,393)
Hospital G.O. Bond - Debt Reserve*					
Rockwood West*					
Country Meadows*					
McGeorge Benefit District*					
Prairie View Subdivision*					
R.W. West #3 North Benefit District*					
Walters/Laurence Benefit District*					
Cedar Estates*					
Replat Rolling Hills*					
Rockwood East #1*					
Replat Country Meadows Benefit District*					

\* Not Budgeted

**GEARY COUNTY, KANSAS**  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Over (Under)</u>
Enterprise Funds:					
Waste Disposal	\$ 1,677,000	-	1,677,000	1,740,797	63,797
Special Districts:					
Fire District No. 1	222,622	-	222,622	236,492	13,870
Water District No. 2 & 3	20,704	-	20,704	13,772	(6,932)
Library	75,000	-	75,000	73,826	(1,174)
Laurel Canyon Sewer District No. 4:					
Operations	17,204	-	17,204	12,628	(4,576)
Fire Dist No. 1 - Spec Fire Protection Res*					

\* Not Budgeted



## GEARY COUNTY, KANSAS

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

<u>GENERAL FUND</u>	2010	2011		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts:				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 4,161,543	4,627,011	4,605,792	21,219
Delinquent Tax	85,832	123,355	50,000	73,355
Interest & Fees on Back Taxes	199,145	235,239	120,000	115,239
County Sales Tax	2,021,970	2,042,255	1,700,000	342,255
In Lieu of Tax	1,153	-	1,000	(1,000)
Motor Vehicle Tax	383,706	468,020	477,900	(9,880)
Recreational Vehicle Tax	4,493	4,950	5,371	(421)
Rental Vehicle Excise Tax	14,436	5,082	15,000	(9,918)
16/20M Vehicle Tax	6,378	7,573	7,657	(84)
Intergovernmental Revenue:				
Alcohol Tax	761	1,328	733	595
Licenses and Fees:				
Mortgage Registration Fees	344,505	317,160	300,000	17,160
Officer's Fees	60,677	61,876	60,000	1,876
Special Fish & Game Fees	65	62	-	62
Diversion Fees	30,025	29,696	30,000	(304)
Other Fees & Licenses	246,604	403,601	182,000	221,601
Uses of Money and Property:				
Interest on Investments	48,971	35,061	100,000	(64,939)
Flood Control Rentals	17,434	23,606	25,000	(1,394)
Prisoners' Care	434,852	508,055	435,000	73,055
Other Receipts:				
Juvenile Detention	34,689	26,943	35,000	(8,057)
District Court	150,787	126,741	71,200	55,541
Other Reimbursements	7,260	4,213	-	4,213
Insurance Reimbursements	13,078	619	-	619
Rent - Convention & Visitors Bureau	18,000	16,500	18,000	(1,500)
Grant Monies	34,416	31,754	-	31,754
Reimbursement - Fire Grant	8,200	-	-	-
Transfer from Special Auto	63,139	58,030	50,000	8,030
Transfer from Riley/Geary Mtg Rev Bd	17,000	674	8,900	(8,226)
Transfer from Bond & Interest	104,636	351	351	-
Transfer from Special Assessments	2	-	-	-
Transfer from Comm College Tuition	22,457	77	600	(523)
Transfer from Willhoite Lease Purchase	119	-	-	-
Transfer from Sewer - Consumer Deposits	225	-	-	-
Miscellaneous	5,055	55,952	-	55,952
Total Cash Receipts	<u>8,541,613</u>	<u>9,215,784</u>	<u>8,299,504</u>	<u>916,280</u>

## GEARY COUNTY, KANSAS

**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**  
**(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)**

<b><u>GENERAL FUND (Continued)</u></b>	<b><u>2010</u></b>	<b><u>2011</u></b>		<b><u>Variance -</u></b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Over</u></b>
				<b><u>(Under)</u></b>
Expenditures:				
Departmental Expenditures:				
County Commission:				
Personal Services	\$ 98,572	98,988	83,812	15,176
Contractual Services	9,893	11,301	22,250	(10,949)
Commodities	339	553	2,000	(1,447)
Capital Outlay	-	-	500	(500)
Total	<u>108,804</u>	<u>110,842</u>	<u>108,562</u>	<u>2,280</u>
County Clerk:				
Personal Services	201,092	189,841	202,978	(13,137)
Contractual Services	3,133	6,067	6,500	(433)
Commodities	1,228	949	2,500	(1,551)
Capital Outlay	499	4,176	4,320	(144)
Total	<u>205,952</u>	<u>201,033</u>	<u>216,298</u>	<u>(15,265)</u>
County Treasurer:				
Personal Services	178,240	170,353	184,783	(14,430)
Contractual Services	5,674	8,203	10,200	(1,997)
Commodities	2,104	2,506	4,000	(1,494)
Capital Outlay	-	399	4,000	(3,601)
Total	<u>186,018</u>	<u>181,461</u>	<u>202,983</u>	<u>(21,522)</u>
County Attorney:				
Personal Services	588,000	588,000	588,330	(330)
Contractual Services	96,894	114,202	124,800	(10,598)
Commodities	17,100	10,240	20,000	(9,760)
Capital Outlay	4,699	10,037	10,000	37
Diversion Expenditures	9,835	9,307	15,000	(5,693)
Total	<u>716,528</u>	<u>731,786</u>	<u>758,130</u>	<u>(26,344)</u>
County Counselor:				
Personal Services	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>
Register of Deeds:				
Personal Services	151,678	151,566	155,666	(4,100)
Contractual Services	6,018	5,207	6,500	(1,293)
Commodities	2,078	3,341	4,500	(1,159)
Capital Outlay	-	-	150	(150)
Total	<u>159,774</u>	<u>160,114</u>	<u>166,816</u>	<u>(6,702)</u>

GEARY COUNTY, KANSAS

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2011  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

<u>GENERAL FUND (Continued)</u>	2010	2011		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
Expenditures:				
Sheriff:				
Personal Services	\$ 3,041,632	2,914,803	3,112,250	(197,447)
Contractual Services	1,221,242	1,176,820	1,435,315	(258,495)
Commodities	179,813	161,170	196,000	(34,830)
Capital Outlay	42,281	45,314	102,000	(56,686)
Total	<u>4,484,968</u>	<u>4,298,107</u>	<u>4,845,565</u>	<u>(547,458)</u>
Unified Court:				
Contractual Services	811,388	805,131	840,293	(35,162)
Commodities	44,411	39,250	25,165	14,085
Capital Outlay	19,754	26,648	-	26,648
Total	<u>875,553</u>	<u>871,029</u>	<u>865,458</u>	<u>5,571</u>
Personnel:				
Personal Services	92,946	93,084	93,584	(500)
Contractual Services	9,138	6,865	13,525	(6,660)
Commodities	3,154	4,138	3,825	313
Capital Outlay	2,680	-	1,000	(1,000)
Total	<u>107,918</u>	<u>104,087</u>	<u>111,934</u>	<u>(7,847)</u>
Courthouse:				
Personal Services	736	736	878	(142)
Contractual Services	533,587	530,118	688,400	(158,282)
Commodities	15,639	15,663	37,500	(21,837)
Capital Outlay	660	-	10,000	(10,000)
Total	<u>550,622</u>	<u>546,517</u>	<u>736,778</u>	<u>(190,261)</u>
Emergency Preparedness:				
Personal Services	64,384	62,832	62,832	-
Contractual Services	20,930	15,475	17,975	(2,500)
Commodities	9,018	13,915	12,800	1,115
Capital Outlay	-	2,264	-	2,264
Total	<u>94,332</u>	<u>94,486</u>	<u>93,607</u>	<u>879</u>
GIS Committee:				
Personal Services	-	-	-	-
Contractual Services	58,516	12,950	37,800	(24,850)
Commodities	1,445	328	10,000	(9,672)
Capital Outlay	-	-	8,000	(8,000)
Total	<u>59,961</u>	<u>13,278</u>	<u>55,800</u>	<u>(42,522)</u>

## GEARY COUNTY, KANSAS

**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**  
**(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)**

<b>GENERAL FUND (Continued)</b>	2010	2011		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Other Expenditures & Transfers:				
Soil Conservation	\$ 25,000	25,000	25,000	-
Inspection & Permits	93,819	94,161	93,000	1,161
Ambulance	368,569	490,781	622,160	(131,379)
Coroners & Autopsies	56,901	51,570	45,000	6,570
Area Agency on Aging	8,255	9,658	9,658	-
Drug Testing/Background Checks	989	2,797	1,500	1,297
New Office Building Rent	108,000	109,000	109,000	-
Jail Addition Rent	385,000	375,000	375,000	-
Community Corrections Insurance	18,592	19,622	20,957	(1,335)
Silver Haired Legislature	-	-	300	(300)
Open Door	13,750	12,000	12,000	-
Indigent Funerals	-	-	24,000	(24,000)
Flint Hills Regional Council	-	4,346	4,346	-
Flint Hills Resourc Cons & Dev	500	500	500	-
Flint Hills Regional Leadership	2,611	-	500	(500)
LEPP Program Contribution	2,000	2,000	2,000	-
Willhoite Lease Purchase	130,692	125,226	125,226	-
Longevity Payroll	45,920	43,360	50,000	(6,640)
Retirement Sick Leave & Vacation	-	86,000	92,000	(6,000)
Miscellaneous	19,096	6,702	200,000	(193,298)
Transfer to Hospital Construction	75	-	-	-
Transfer to NCK Juvenile Detention Ctr	-	1,463	-	1,463
Transfer to Equipment Reserve	150,000	100,000	-	100,000
<b>Total Expenditures</b>	<u>8,992,199</u>	<u>8,883,926</u>	<u>9,986,078</u>	<u>(1,102,152)</u>
Receipts Over (Under) Expenditures	(450,586)	331,858		
Unencumbered Cash, January 1	<u>3,528,874</u>	<u>3,078,288</u>		
Unencumbered Cash, December 31	<u>\$ 3,078,288</u>	<u>3,410,146</u>		

## GEARY COUNTY, KANSAS

## SPECIAL REVENUE FUNDS

## SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>ROAD &amp; BRIDGE</u></b>				
Cash Receipts:				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$1,086,647	1,136,484	1,131,339	5,145
Delinquent Tax	35,105	44,658	20,000	24,658
Motor Vehicle Tax	165,039	124,531	124,846	(315)
Recreational Vehicle Tax	1,932	1,315	1,403	(88)
16/20M Vehicle Tax	2,904	3,251	2,000	1,251
In Lieu of Tax	301	-	-	-
Intergovernmental Revenue:				
City & County Highway Fund	752,679	672,157	700,000	(27,843)
Other Receipts:				
State of Kansas	-	400,162	-	400,162
Flood Control Rentals	5,811	7,869	5,000	2,869
Fuel Reimbursement & Miscellaneous	521,961	556,537	510,000	46,537
Total Cash Receipts	<u>2,572,379</u>	<u>2,946,964</u>	<u>2,494,588</u>	<u>452,376</u>
Expenditures:				
Personal Services	970,176	944,907	1,088,078	(143,171)
Contractual Services	43,942	54,703	60,000	(5,297)
Commodities	1,493,106	2,071,610	1,738,000	333,610
Capital Outlay	50,751	47,602	24,200	23,402
Total Expenditures	<u>2,557,975</u>	<u>3,118,822</u>	<u>2,910,278</u>	<u>208,544</u>
Receipts Over (Under) Expenditures	14,404	(171,858)		
Unencumbered Cash, January 1	898,731	913,135		
Unencumbered Cash, December 31	<u>\$ 913,135</u>	<u>741,277</u>		

## GEARY COUNTY, KANSAS

## SPECIAL REVENUE FUNDS

## SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>NOXIOUS WEED</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 147,217	101,344	100,766	578
Delinquent Tax	3,197	4,592	2,000	2,592
Motor Vehicle Tax	15,314	16,623	16,911	(288)
Recreational Vehicle Tax	179	176	190	(14)
16/20M Vehicle Tax	201	304	271	33
Sale of Chemicals and Labor	34,893	34,111	40,000	(5,889)
In Lieu of Tax	41	-	-	-
Total Cash Receipts	<u>201,042</u>	<u>157,150</u>	<u>160,138</u>	<u>(2,988)</u>
Expenditures:				
Personal Services	126,229	80,347	120,330	(39,983)
Contractual Services	4,364	3,076	6,300	(3,224)
Commodities	8,205	19,663	75,199	(55,536)
Transfer to Nox. Weed Capital Outlay	15,000	25,000	-	25,000
Total Expenditures	<u>153,798</u>	<u>128,086</u>	<u>201,829</u>	<u>(73,743)</u>
Receipts Over (Under) Expenditures	47,244	29,064		
Unencumbered Cash, January 1	42,674	89,918		
Unencumbered Cash, December 31	<u>\$ 89,918</u>	<u>118,982</u>		
<b><u>NOXIOUS WEED CAPITAL OUTLAY*</u></b>				
Cash Receipts:				
Transfer from Noxious Weed	\$ 15,000	25,000		
Expenditures:				
Equipment	3,565	-		
Receipts Over (Under) Expenditures	11,435	25,000		
Unencumbered Cash, January 1	75,807	87,242		
Unencumbered Cash, December 31	<u>\$ 87,242</u>	<u>112,242</u>		

\* Not Budgeted

## GEARY COUNTY, KANSAS

SPECIAL REVENUE FUNDSSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETFOR THE YEAR ENDED DECEMBER 31, 2011(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
<b><u>HEALTH</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 285,273	272,912	271,560	1,352
Delinquent Tax	7,004	9,230	5,000	4,230
Motor Vehicle Tax	29,074	32,176	32,760	(584)
Recreational Vehicle Tax	340	340	368	(28)
16/20M Vehicle Tax	596	569	525	44
In Lieu of Tax	79	-	-	-
Reimbursement - Budget Appropriation	-	73,777	-	73,777
Total Cash Receipts	<u>322,366</u>	<u>389,004</u>	<u>310,213</u>	<u>78,791</u>
Expenditures:				
Remittances to Health Board	<u>329,218</u>	<u>320,691</u>	<u>329,218</u>	<u>(8,527)</u>
Receipts Over (Under) Expenditures	(6,852)	68,313		
Unencumbered Cash, January 1	<u>19,005</u>	<u>12,153</u>		
Unencumbered Cash, December 31	<u>\$ 12,153</u>	<u>80,466</u>		
<b><u>CAPITAL IMPROVEMENTS</u></b>				
Cash Receipts:				
Delinquent Tax	\$ 5,572	5,179	2,500	2,679
Motor Vehicle Tax	23,505	802	-	802
Recreational Vehicle Tax	275	8	-	8
16/20 M Vehicle Tax	768	449	-	449
Insurance Reimbursements	1,000	-	-	-
State of Kansas	-	101,826	-	101,826
Misc Collections/Reimbursements	<u>16,000</u>	<u>70,132</u>	<u>-</u>	<u>70,132</u>
Total Cash Receipts	<u>47,120</u>	<u>178,396</u>	<u>2,500</u>	<u>175,896</u>
Expenditures:				
Capital Outlay	41,599	174,684	316,477	(141,793)
Konza Health	12,500	25,000	25,000	-
Building Improvements	<u>15,608</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>69,707</u>	<u>199,684</u>	<u>341,477</u>	<u>(141,793)</u>
Receipts Over (Under) Expenditures	(22,587)	(21,288)		
Unencumbered Cash, January 1	<u>333,436</u>	<u>310,849</u>		
Unencumbered Cash, December 31	<u>\$ 310,849</u>	<u>289,561</u>		

GEARY COUNTY, KANSAS

SPECIAL REVENUE FUNDS

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>SPECIAL BRIDGE</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 99,249	-	-	-
Delinquent Tax	3,299	3,822	2,000	1,822
Motor Vehicle Tax	11,752	11,244	11,400	(156)
Recreational Vehicle Tax	138	119	128	(9)
16/20M Vehicle Tax	384	225	183	42
In Lieu of Tax	28	-	-	-
Total Cash Receipts	<u>114,850</u>	<u>15,410</u>	<u>13,711</u>	<u>1,699</u>
Expenditures:				
Engineering	924	8,200	-	8,200
Construction	1,511	9,040	384,750	(375,710)
Total Expenditures	<u>2,435</u>	<u>17,240</u>	<u>384,750</u>	<u>(367,510)</u>
Receipts Over (Under) Expenditures	112,415	(1,830)		
Unencumbered Cash, January 1	319,199	431,614		
Unencumbered Cash, December 31	<u>\$ 431,614</u>	<u>429,784</u>		
<b><u>EXTENSION COUNCIL</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 245,690	231,146	230,084	1,062
Delinquent Tax	5,962	7,874	4,500	3,374
Motor Vehicle Tax	24,646	27,697	28,226	(529)
Recreational Vehicle Tax	289	293	317	(24)
16/20M Vehicle Tax	498	483	452	31
In Lieu of Tax	68	-	-	-
Total Cash Receipts	<u>277,153</u>	<u>267,493</u>	<u>263,579</u>	<u>3,914</u>
Expenditures:				
Appropriations	270,000	273,682	273,682	-
Receipts Over (Under) Expenditures	7,153	(6,189)		
Unencumbered Cash, January 1	10,102	17,255		
Unencumbered Cash, December 31	<u>\$ 17,255</u>	<u>11,066</u>		



GEARY COUNTY, KANSAS

SPECIAL REVENUE FUNDS

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
<b><u>4-H CLUB</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 14,125	11,875	11,814	61
Delinquent Tax	346	455	200	255
Motor Vehicle Tax	1,424	1,593	1,613	(20)
Recreational Vehicle Tax	16	17	18	(1)
16/20M Vehicle Tax	29	27	26	1
In Lieu of Tax	4	-	-	-
Total Cash Receipts	<u>15,944</u>	<u>13,967</u>	<u>13,671</u>	<u>296</u>
Expenditures:				
Appropriations	<u>14,000</u>	<u>14,250</u>	<u>14,250</u>	<u>-</u>
Receipts Over (Under) Expenditures	1,944	(283)		
Unencumbered Cash, January 1	<u>580</u>	<u>2,524</u>		
Unencumbered Cash, December 31	<u>\$ 2,524</u>	<u>2,241</u>		
 <b><u>CONVENTION &amp; TOURISM</u></b>				
Cash Receipts:				
Transient Guest Tax	\$ 630,696	594,062	600,000	(5,938)
Miscellaneous	-	4,073	2,000	2,073
Total Cash Receipts	<u>630,696</u>	<u>598,135</u>	<u>602,000</u>	<u>(3,865)</u>
Expenditures:				
Personal Services	132,827	127,415	137,032	(9,617)
Contractual Services	246,646	313,207	337,234	(24,027)
Commodities	17,148	24,438	85,254	(60,816)
Capital Outlay	44,396	-	-	-
Reimburse Employees' Benefits	43,480	41,459	47,270	(5,811)
CVB Bond Payment Allocation	75,100	55,600	75,000	(19,400)
Miscellaneous	-	-	10,000	(10,000)
Total Expenditures	<u>559,597</u>	<u>562,119</u>	<u>691,790</u>	<u>(129,671)</u>
Receipts Over (Under) Expenditures	71,099	36,016		
Unencumbered Cash, January 1	<u>382,032</u>	<u>453,131</u>		
Unencumbered Cash, December 31	<u>\$ 453,131</u>	<u>489,147</u>		

GEARY COUNTY, KANSAS

SPECIAL REVENUE FUNDS

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>ANIMAL SHELTER</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ -	49,955	49,620	335
Motor Vehicle Tax	1,188	35	-	35
Recreational Vehicle Tax	3	-	-	-
16/20M Vehicle Tax	136	19	-	19
Delinquent Tax	506	418	100	318
Collections	25,953	20,783	-	20,783
Surgery Deposits	17,914	14,139	22,000	(7,861)
City of Junction City Reimbursement	63,802	88,193	74,580	13,613
Miscellaneous Reimbursements	1,181	390	34,000	(33,610)
Total Cash Receipts	<u>110,683</u>	<u>173,932</u>	<u>180,300</u>	<u>(6,368)</u>
Expenditures:				
Personal Services	118,160	117,310	123,000	(5,690)
Contractual Services	8,031	7,445	18,000	(10,555)
Commodities	16,459	15,358	19,000	(3,642)
Capital Outlay	499	-	5,000	(5,000)
Surgery Deposit Refunds	8,989	9,731	15,300	(5,569)
Total Expenditures	<u>152,138</u>	<u>149,844</u>	<u>180,300</u>	<u>(30,456)</u>
Receipts Over (Under) Expenditures	(41,455)	24,088		
Unencumbered Cash, January 1	35,835	(5,620)		
Unencumbered Cash, December 31	<u>\$ (5,620)</u>	<u>18,468</u>		
<b><u>MENTAL HEALTH</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 110,212	105,029	104,629	400
Delinquent Tax	2,673	3,536	2,000	1,536
Motor Vehicle Tax	11,070	12,425	12,658	(233)
Recreational Vehicle Tax	130	131	142	(11)
16/20M Vehicle Tax	223	217	203	14
In Lieu of Tax	31	-	-	-
Total Cash Receipts	<u>124,339</u>	<u>121,338</u>	<u>119,632</u>	<u>1,706</u>
Expenditures:				
Remittances to North Central Kansas Guidance Center	126,737	123,461	126,737	(3,276)
Receipts Over (Under) Expenditures	(2,398)	(2,123)		
Unencumbered Cash, January 1	7,107	4,709		
Unencumbered Cash, December 31	<u>\$ 4,709</u>	<u>2,586</u>		

**GEARY COUNTY, KANSAS**

**SPECIAL REVENUE FUNDS**

**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**FOR THE YEAR ENDED DECEMBER 31, 2011**

**(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)**

	2010	2011		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>ELECTION</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 141,292	20,064	19,970	94
Delinquent Tax	2,293	3,422	1,500	1,922
Motor Vehicle Tax	6,407	15,634	16,224	(590)
Recreational Vehicle Tax	75	166	182	(16)
16/20M Vehicle Tax	384	116	260	(144)
In Lieu of Tax	39	-	-	-
Reimbursements/Miscellaneous	959	1,004	-	1,004
Total Cash Receipts	<u>151,449</u>	<u>40,406</u>	<u>38,136</u>	<u>2,270</u>
Expenditures:				
Personal Services	20,262	9,186	52,752	(43,566)
Contractual Services	45,836	18,401	96,653	(78,252)
Commodities	9,847	890	23,748	(22,858)
Capital Outlay	17,851	2,691	2,500	191
Total Expenditures	<u>93,796</u>	<u>31,168</u>	<u>175,653</u>	<u>(144,485)</u>
Receipts Over (Under) Expenditures	57,653	9,238		
Unencumbered Cash, January 1	207,516	265,169		
Unencumbered Cash, December 31	<u>\$ 265,169</u>	<u>274,407</u>		
 <b><u>COMMUNITY COLLEGE TUITION</u></b>				
Cash Receipts:				
Delinquent Tax	\$ 273	77	600	(523)
Expenditures:				
Transfer to General	<u>22,457</u>	<u>77</u>	<u>600</u>	<u>(523)</u>
Receipts Over (Under) Expenditures	(22,184)	-		
Unencumbered Cash, January 1	22,184	-		
Unencumbered Cash, December 31	<u>\$ -</u>	<u>-</u>		

GEARY COUNTY, KANSAS

SPECIAL REVENUE FUNDS

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>MENTAL RETARDATION</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 71,219	67,972	67,731	241
Delinquent Tax	1,750	2,312	1,200	1,112
Motor Vehicle Tax	7,341	8,036	8,168	(132)
Recreational Vehicle Tax	86	85	92	(7)
16/20M Vehicle Tax	144	141	131	10
In Lieu of Tax	20	-	-	-
Total Cash Receipts	<u>80,560</u>	<u>78,546</u>	<u>77,322</u>	<u>1,224</u>
Expenditures:				
Remittance to Guidance Center	<u>81,907</u>	<u>80,116</u>	<u>81,907</u>	<u>(1,791)</u>
Receipts Over (Under) Expenditures	(1,347)	(1,570)		
Unencumbered Cash, January 1	<u>4,587</u>	<u>3,240</u>		
Unencumbered Cash, December 31	<u>\$ 3,240</u>	<u>1,670</u>		
<b><u>ECONOMIC DEVELOPMENT</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 222,023	170,135	169,347	788
Delinquent Tax	5,090	6,913	4,000	2,913
Motor Vehicle Tax	21,129	24,986	25,487	(501)
Recreational Vehicle Tax	247	264	286	(22)
16/20M Vehicle Tax	460	413	408	5
In Lieu of Tax	62	-	-	-
Total Cash Receipts	<u>249,011</u>	<u>202,711</u>	<u>199,528</u>	<u>3,183</u>
Expenditures:				
Appropriation	93,000	78,000	107,256	(29,256)
Convention Center	75,000	75,000	75,000	-
Military Affairs	68,000	29,000	35,000	(6,000)
Total Expenditures	<u>236,000</u>	<u>182,000</u>	<u>217,256</u>	<u>(35,256)</u>
Receipts Over (Under) Expenditures	13,011	20,711		
Unencumbered Cash, January 1	<u>17,728</u>	<u>30,739</u>		
Unencumbered Cash, December 31	<u>\$ 30,739</u>	<u>51,450</u>		

GEARY COUNTY, KANSAS

SPECIAL REVENUE FUNDS

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
<b><u>LAW ENFORCEMENT</u></b>				
Cash Receipts:				
Delinquent Tax	\$ 812	477	500	(23)
Motor Vehicle Tax	366	-	-	-
16/20M Vehicle Tax	196	-	-	-
Total Cash Receipts	<u>1,374</u>	<u>477</u>	<u>500</u>	<u>(23)</u>
Expenditures:				
Contractual Services	17,868	16,096	-	16,096
Commodities	4,891	7,708	-	7,708
Capital Outlay	-	-	429,073	(429,073)
Total Expenditures	<u>22,759</u>	<u>23,804</u>	<u>429,073</u>	<u>(405,269)</u>
Receipts Over (Under) Expenditures	(21,385)	(23,327)		
Unencumbered Cash, January 1	527,573	506,188		
Unencumbered Cash, December 31	<u>\$ 506,188</u>	<u>482,861</u>		
<b><u>CCH/KORA</u></b>				
Cash Receipts:				
CCH Fees	\$ 19,098	9,868	5,000	4,868
KORA Fees	9,105	5,360	5,000	360
Total Cash Receipts	<u>28,203</u>	<u>15,228</u>	<u>10,000</u>	<u>5,228</u>
Expenditures:				
Contractual Services	-	3,659	-	3,659
Commodities	4,290	4,374	30,000	(25,626)
Capital Outlay	5,078	-	-	-
Total Expenditures	<u>9,368</u>	<u>8,033</u>	<u>30,000</u>	<u>(21,967)</u>
Receipts Over (Under) Expenditures	18,835	7,195		
Unencumbered Cash, January 1	-	18,835		
Unencumbered Cash, December 31	<u>\$ 18,835</u>	<u>26,030</u>		
<b><u>SPECIAL ASSESSMENTS</u></b>				
Cash Receipts:				
Delinquent Tax	\$ 4	-	-	-
Expenditures:				
Transfer to General	2	-	-	-
Receipts Over (Under) Expenditures	2	-		
Unencumbered Cash, January 1	2	4		
Unencumbered Cash, December 31	<u>\$ 4</u>	<u>4</u>		

## GEARY COUNTY, KANSAS

## SPECIAL REVENUE FUNDS

## SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>SENIOR CITIZENS</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 89,324	85,374	84,928	446
Delinquent Tax	2,199	2,864	1,500	1,364
Motor Vehicle Tax	8,841	10,065	10,268	(203)
Recreational Vehicle Tax	104	106	115	(9)
16/20M Vehicle Tax	189	173	165	8
In Lieu of Tax	25	-	-	-
Total Cash Receipts	<u>100,682</u>	<u>98,582</u>	<u>96,976</u>	<u>1,606</u>
Expenditures:				
Appropriation - Sr. Citizens Center	<u>103,000</u>	<u>100,196</u>	<u>103,000</u>	<u>(2,804)</u>
Receipts Over (Under) Expenditures	(2,318)	(1,614)		
Unencumbered Cash, January 1	<u>6,026</u>	<u>3,708</u>		
Unencumbered Cash, December 31	<u>\$ 3,708</u>	<u>2,094</u>		
<b><u>APPRAISER'S COST</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 284,678	260,832	259,669	1,163
Delinquent Tax	6,986	9,227	4,500	4,727
Motor Vehicle Tax	29,057	32,110	32,693	(583)
Recreational Vehicle Tax	340	340	367	(27)
16/20M Vehicle Tax	599	569	524	45
In Lieu of Tax	79	-	-	-
Other	2,187	5,080	-	5,080
Total Cash Receipts	<u>323,926</u>	<u>308,158</u>	<u>297,753</u>	<u>10,405</u>
Expenditures:				
Personal Services	283,686	295,929	307,706	(11,777)
Contractual Services	13,785	16,232	18,500	(2,268)
Commodities	9,189	7,751	9,000	(1,249)
Capital Outlay	20,790	8,049	10,000	(1,951)
Total Expenditures	<u>327,450</u>	<u>327,961</u>	<u>345,206</u>	<u>(17,245)</u>
Receipts Over (Under) Expenditures	(3,524)	(19,803)		
Unencumbered Cash, January 1	<u>74,302</u>	<u>70,778</u>		
Unencumbered Cash, December 31	<u>\$ 70,778</u>	<u>50,975</u>		

## GEARY COUNTY, KANSAS

## SPECIAL REVENUE FUNDS

**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2011**

**(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)**

	2010	2011		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
<b><u>PARKS &amp; RECREATION</u></b>				
Cash Receipts:				
Alcohol Tax	\$ 761	1,327	733	594
Expenditures:				
Contractual Services	87	450	3,893	(3,443)
Receipts Over (Under) Expenditures	674	877		
Unencumbered Cash, January 1	2,662	3,336		
Unencumbered Cash, December 31	<u>\$ 3,336</u>	<u>4,213</u>		
 <b><u>EMPLOYEES' BENEFITS</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 1,094,708	1,890,932	1,882,156	8,776
Delinquent Tax	34,674	40,499	25,000	15,499
Motor Vehicle Tax	140,002	124,532	125,753	(1,221)
Recreational Vehicle Tax	1,639	1,316	1,413	(97)
16/20M Vehicle Tax	2,271	2,765	2,015	750
In Lieu of Tax	303	-	-	-
Reimbursements	897,671	705,249	593,549	111,700
Total Cash Receipts	<u>2,171,268</u>	<u>2,765,293</u>	<u>2,629,886</u>	<u>135,407</u>
Expenditures:				
Group Insurance	1,366,902	1,353,787	1,600,000	(246,213)
Social Security Tax	578,159	565,486	629,000	(63,514)
Retirement	530,966	571,296	634,000	(62,704)
Workers' Compensation	162,944	197,514	175,000	22,514
Unemployment Insurance	9,277	4,979	15,000	(10,021)
Flex Account Fees	1,735	1,432	2,000	(568)
Other	2,404	1,260	1,000	260
Training	-	-	6,000	(6,000)
Total Expenditures	<u>2,652,387</u>	<u>2,695,754</u>	<u>3,062,000</u>	<u>(366,246)</u>
Receipts Over (Under) Expenditures	(481,119)	69,539		
Unencumbered Cash, January 1	1,467,503	986,384		
Unencumbered Cash, December 31	<u>\$ 986,384</u>	<u>1,055,923</u>		

GEARY COUNTY, KANSAS

SPECIAL REVENUE FUNDS

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>HISTORICAL PRESERVATION</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 72,218	92,745	92,363	382
Delinquent Tax	1,583	2,197	1,000	1,197
Motor Vehicle Tax	6,784	8,125	8,281	(156)
Recreational Vehicle Tax	79	86	93	(7)
16/20M Vehicle Tax	130	134	133	1
In Lieu of Tax	20	-	-	-
Total Cash Receipts	<u>80,814</u>	<u>103,287</u>	<u>101,870</u>	<u>1,417</u>
Expenditures:				
Remittance to Historical Society	<u>82,155</u>	<u>104,385</u>	<u>106,000</u>	<u>(1,615)</u>
Receipts Over (Under) Expenditures	(1,341)	(1,098)		
Unencumbered Cash, January 1	<u>4,132</u>	<u>2,791</u>		
Unencumbered Cash, December 31	<u>\$ 2,791</u>	<u>1,693</u>		
<b><u>SPECIAL ALCOHOL PROGRAM</u></b>				
Cash Receipts:				
Alcohol Tax Proceeds	<u>\$ 11,361</u>	<u>10,592</u>	<u>11,196</u>	<u>(604)</u>
Expenditures:				
Parks & Recreation	761	1,327	733	594
General Fund	761	1,328	733	595
Contractual	-	3,133	3,000	133
Sheriff's Alcohol Equipment	-	-	114,760	(114,760)
Total Expenditures	<u>1,522</u>	<u>5,788</u>	<u>119,226</u>	<u>(113,438)</u>
Receipts Over (Under) Expenditures	9,839	4,804		
Unencumbered Cash, January 1	<u>101,728</u>	<u>111,567</u>		
Unencumbered Cash, December 31	<u>\$ 111,567</u>	<u>116,371</u>		



GEARY COUNTY, KANSAS

SPECIAL REVENUE FUNDS

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>HOSPITAL</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 181,684	119,770	119,307	463
Delinquent Tax	2,707	4,382	2,000	2,382
Motor Vehicle Tax	10,948	20,221	20,848	(627)
Recreational Vehicle Tax	128	214	234	(20)
16/20M Vehicle Tax	228	214	334	(120)
In Lieu of Tax	51	-	-	-
Total Cash Receipts	<u>195,746</u>	<u>144,801</u>	<u>142,723</u>	<u>2,078</u>
Expenditures:				
Remittance to Geary Community Hospital	<u>200,000</u>	<u>143,566</u>	<u>150,000</u>	<u>(6,434)</u>
Receipts Over (Under) Expenditures	(4,254)	1,235		
Unencumbered Cash, January 1	<u>7,277</u>	<u>3,023</u>		
Unencumbered Cash, December 31	<u>\$ 3,023</u>	<u>4,258</u>		
<b><u>SOLID WASTE ENVIRONMENTAL</u></b>				
Cash Receipts:				
Transfer from Solid Waste	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Road & Bridge Purchases	<u>-</u>	<u>-</u>	<u>194,721</u>	<u>(194,721)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, January 1	<u>194,721</u>	<u>194,721</u>		
Unencumbered Cash, December 31	<u>\$ 194,721</u>	<u>194,721</u>		

GEARY COUNTY, KANSAS

SPECIAL REVENUE FUNDS

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>NCK JUVENILE DETENTION CENTER</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 65,613	128,983	128,327	656
Delinquent Tax	3,163	3,223	3,000	223
Motor Vehicle Tax	11,067	7,554	7,536	18
Recreational Vehicle Tax	130	80	85	(5)
16/20 M Vehicle Tax	279	214	121	93
In Lieu of Tax	18	-	-	-
Transfer from General Fund	-	1,463	-	1,463
Total Cash Receipts	<u>80,270</u>	<u>141,517</u>	<u>139,069</u>	<u>2,448</u>
Expenditures:				
Appropriations to Center	<u>150,000</u>	<u>210,129</u>	<u>210,128</u>	<u>1</u>
Receipts Over (Under) Expenditures	(69,730)	(68,612)		
Unencumbered Cash, January 1	<u>138,342</u>	<u>68,612</u>		
Unencumbered Cash, December 31	<u>\$ 68,612</u>	<u>-</u>		
<b><u>COURT TRUSTEE</u></b>				
Cash Receipts:				
Court Trustee Fees	\$ 1,189,279	1,234,240	1,189,917	44,323
Miscellaneous	<u>2,786</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Cash Receipts	<u>1,192,065</u>	<u>1,234,240</u>	<u>1,189,917</u>	<u>44,323</u>
Expenditures:				
Personal Services	652,433	628,604	694,924	(66,320)
Contractual Services	146,472	146,385	227,656	(81,271)
Commodities	10,940	17,968	12,700	5,268
Capital Outlay	10,342	15,412	4,750	10,662
Reimburse Employees' Benefits	<u>207,407</u>	<u>176,317</u>	<u>196,355</u>	<u>(20,038)</u>
Total Expenditures	<u>1,027,594</u>	<u>984,686</u>	<u>1,136,385</u>	<u>(151,699)</u>
Receipts Over (Under) Expenditures	164,471	249,554		
Unencumbered Cash, January 1	<u>510,375</u>	<u>674,846</u>		
Unencumbered Cash, December 31	<u>\$ 674,846</u>	<u>924,400</u>		

## GEARY COUNTY, KANSAS

## SPECIAL REVENUE FUNDS

## SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>ENHANCED 911</u></b>				
Cash Receipts:				
Telephone Surcharges	\$ 126,713	84,449	100,000	(15,551)
Expenditures:				
Contractual Services	71,727	61,873	140,000	(78,127)
Capital Outlay	-	-	55,787	(55,787)
Total Expenditures	71,727	61,873	195,787	(133,914)
Receipts Over (Under) Expenditures	54,986	22,576		
Unencumbered Cash, January 1	15,785	70,771		
Unencumbered Cash, December 31	\$ 70,771	93,347		
 <b><u>E911 CELL PHONE</u></b>				
Cash Receipts:				
Telephone Surcharges	\$ 84,173	86,408	85,000	1,408
Expenditures:				
Contractual Services	-	1,801	-	1,801
Renovation/Equipment Purchases	-	209,637	452,042	(242,405)
Total Expenditures	-	211,438	452,042	(240,604)
Receipts Over (Under) Expenditures				
Unencumbered Cash, January 1	84,173	(125,030)		
Unencumbered Cash, December 31	317,042	401,215		
	\$ 401,215	276,185		
 <b><u>RILEY/GEARY MORTGAGE REVENUE BONDS</u></b>				
Cash Receipts:				
Collections	\$ 15,984	2,044	7,000	(4,956)
Expenditures:				
Transfer to General	17,000	674	8,900	(8,226)
Receipts Over (Under) Expenditures				
Unencumbered Cash, January 1	(1,016)	1,370		
Unencumbered Cash, December 31	7,197	6,181		
	\$ 6,181	7,551		

## GEARY COUNTY, KANSAS

## SPECIAL REVENUE FUNDS

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETFOR THE YEAR ENDED DECEMBER 31, 2011(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010 Actual	2011 <u>Actual</u> <u>Budget</u>		Variance - Over (Under)
<b><u>PBC CLOUD COUNTY CC</u></b>				
Cash Receipts:				
Delinquent Tax	\$ 774	148	1,000	(852)
CCCC Rent	43,250	46,008	45,000	1,008
Total Cash Receipts	<u>44,024</u>	<u>46,156</u>	<u>46,000</u>	<u>156</u>
Expenditures:				
Building Maintenance	<u>5,957</u>	<u>18,521</u>	<u>254,949</u>	<u>(236,428)</u>
Receipts Over (Under) Expenditures	38,067	27,635		
Unencumbered Cash, January 1	<u>212,948</u>	<u>251,015</u>		
Unencumbered Cash, December 31	<u>\$ 251,015</u>	<u>278,650</u>		
 <b><u>PBC PENNELL - COURTHOUSE</u></b>				
Cash Receipts:				
Rents	<u>\$ 438,400</u>	<u>438,400</u>	<u>438,400</u>	<u>-</u>
Expenditures:				
Rent to PBC	<u>438,400</u>	<u>438,400</u>	<u>438,400</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, January 1	<u>31,223</u>	<u>31,223</u>		
Unencumbered Cash, December 31	<u>\$ 31,223</u>	<u>31,223</u>		

## GEARY COUNTY, KANSAS

## SPECIAL REVENUE FUNDS

**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED DECEMBER 31, 2011**

**(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)**

	2010	2011		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>CO. NEIGHBORHOOD REVITAL REBATE</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 577,786	561,588	559,011	2,577
Delinquent Tax	10,794	17,918	3,000	14,918
Motor Vehicle Tax	60,627	65,263	66,359	(1,096)
Recreational Vehicle Tax	710	690	746	(56)
16/20M Vehicle Tax	939	1,199	1,063	136
In Lieu of Tax	160	-	-	-
Total Cash Receipts	<u>651,016</u>	<u>646,658</u>	<u>630,179</u>	<u>16,479</u>
Expenditures:				
Neighborhood Revitalization Rebates	<u>604,439</u>	<u>615,995</u>	<u>670,000</u>	<u>(54,005)</u>
Receipts Over (Under) Expenditures	46,577	30,663		
Unencumbered Cash, January 1	57,189	103,766		
Unencumbered Cash, December 31	<u>\$ 103,766</u>	<u>134,429</u>		
 <b><u>THE BLUFFS TIF DISTRICT</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 122,394	118,746	118,237	509
Delinquent Tax	977	2,562	-	2,562
Motor Vehicle Tax	7,311	13,629	14,048	(419)
Recreational Vehicle Tax	85	144	158	(14)
16/20M Vehicle Tax	-	149	225	(76)
In Lieu of Tax	33	-	-	-
Total Cash Receipts	<u>130,800</u>	<u>135,230</u>	<u>132,668</u>	<u>2,562</u>
Expenditures:				
Distribution of Collected Taxes	<u>117,334</u>	<u>124,290</u>	<u>138,000</u>	<u>(13,710)</u>
Receipts Over (Under) Expenditures	13,466	10,940		
Unencumbered Cash, January 1	5,332	18,798		
Unencumbered Cash, December 31	<u>\$ 18,798</u>	<u>29,738</u>		

## GEARY COUNTY, KANSAS

SPECIAL REVENUE FUNDSSCHEDULE OF CASH RECEIPTS AND EXPENDITURESFOR THE YEAR ENDED DECEMBER 31, 2011(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)**SPECIAL LAW ENFORCEMENT\***

	<u>2010</u>	<u>2011</u>
Cash Receipts:		
Federal Reimbursements	<u>\$ 44,986</u>	<u>45,000</u>
Expenditures:		
Personal Services	28,912	28,495
Capital Outlay	<u>22,836</u>	<u>-</u>
Total Expenditures	<u>51,748</u>	<u>28,495</u>
Receipts Over (Under) Expenditures	(6,762)	16,505
Unencumbered Cash, January 1	105,829	99,067
Unencumbered Cash, December 31	<u>\$ 99,067</u>	<u>115,572</u>

**JUVENILE DIVERSION\***

Cash Receipts:		
Fees	<u>\$ 10,348</u>	<u>10,943</u>
Expenditures:		
Personal Services	1,725	575
Contractual Services	10,113	10,693
Commodities	<u>362</u>	<u>546</u>
Total Expenditures	<u>12,200</u>	<u>11,814</u>
Receipts Over (Under) Expenditures	(1,852)	(871)
Unencumbered Cash, January 1	2,896	1,044
Unencumbered Cash, December 31	<u>\$ 1,044</u>	<u>173</u>

\* Not Budgeted

GEARY COUNTY, KANSAS

SPECIAL REVENUE FUNDS  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

<b><u>SPECIAL LAW ENFORCEMENT TRUST*</u></b>	<b><u>2010</u></b>	<b><u>2011</u></b>
Cash Receipts:		
Proceeds from Cases	\$ 34,651	80,007
State of Kansas	273	2,827
Sale of Assets	7,113	11,800
Insurance Proceeds	-	31,006
Reimbursement - County Atty Drug Forfeiture	-	11,408
Miscellaneous	1,638	2,000
Total Cash Receipts	<u>43,675</u>	<u>139,048</u>
Expenditures:		
Contractual Services	19,488	35,930
Commodities	19,947	5,407
Capital Outlay	48,645	105,268
Total Expenditures	<u>88,080</u>	<u>146,605</u>
Receipts Over (Under) Expenditures	(44,405)	(7,557)
Unencumbered Cash, January 1	214,188	169,783
Unencumbered Cash, December 31	<u>\$ 169,783</u>	<u>162,226</u>
<b><u>EQUIPMENT RESERVE*</u></b>		
Cash Receipts:		
Transfer from General	\$ 150,000	100,000
Expenditures:		
Capital Outlay - Radio Upgrade	-	113,407
Capital Outlay - Backhoe	-	50,000
Total Expenditures	<u>-</u>	<u>163,407</u>
Receipts Over (Under) Expenditures	150,000	(63,407)
Unencumbered Cash, January 1	55,742	205,742
Unencumbered Cash, December 31	<u>\$ 205,742</u>	<u>142,335</u>
<b><u>EMERGENCY MGT MITIGATION GRANT*</u></b>		
Cash Receipts:		
State of Kansas	\$ -	-
Expenditures:		
Contractual Services	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	500	500
Unencumbered Cash, December 31	<u>\$ 500</u>	<u>500</u>

\* Not Budgeted

## GEARY COUNTY, KANSAS

SPECIAL REVENUE FUNDSSCHEDULE OF CASH RECEIPTS AND EXPENDITURESFOR THE YEAR ENDED DECEMBER 31, 2011(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)**KANSAS DEPARTMENT OF CORRECTIONS\***

	<u>2010</u>	<u>2011</u>
Cash Receipts:		
State of Kansas	\$ 485,000	466,531
Other Receipts	15,928	24,199
Total Cash Receipts	<u>500,928</u>	<u>490,730</u>
Expenditures:		
Administrative Staff:		
KDOC Personnel	206,337	195,298
KDOC Travel	1,163	3,872
KDOC Equipment	3,812	19,096
KDOC Supplies & Commodities	2,313	3,555
KDOC Contractual	2,739	9,220
KDOC Training	1,083	3,347
KDOC Rent/Facilities	10,962	19,989
KDOC Other Operations	-	2,543
Line Staff:		
KDOC Personnel	191,948	191,986
KDOC Travel	3,237	3,967
KDOC Equipment	9,252	3,894
KDOC Supplies & Commodities	6,269	5,389
KDOC Contractual	14,536	4,571
KDOC Training	2,862	2,882
KDOC Rent/Facilities	14,539	7,774
KDOC Other Operations	1,870	-
Total Expenditures	<u>472,922</u>	<u>477,383</u>
Receipts Over (Under) Expenditures	28,006	13,347
Unencumbered Cash, January 1	30,329	58,335
Unencumbered Cash, December 31	<u>\$ 58,335</u>	<u>71,682</u>

\* Not Budgeted



## GEARY COUNTY, KANSAS

SPECIAL REVENUE FUNDS  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

<u>JUVENILE JUSTICE AUTHORITY - SANCTION*</u>	<u>2010</u>	<u>2011</u>
Cash Receipts:		
State of Kansas	\$ 471,835	578,985
Miscellaneous	1,555	4,674
Total Cash Receipts	<u>473,390</u>	<u>583,659</u>
Expenditures:		
KDOC Personnel	506,792	488,218
KDOC Travel	13,938	14,988
KDOC Equipment	57,496	6,248
KDOC Supplies & Commodities	7,853	6,941
KDOC Contractual	17,104	11,684
KDOC Training	1,999	3,438
KDOC Rent/Facilities	31,165	32,843
KDOC Other Operations	2,368	2,074
KDOC Communication	6,223	6,402
Total Expenditures	<u>644,938</u>	<u>572,836</u>
Receipts Over (Under) Expenditures	(171,548)	10,823
Unencumbered Cash, January 1	183,718	12,170
Unencumbered Cash, December 31	<u>\$ 12,170</u>	<u>22,993</u>

\* Not Budgeted

## GEARY COUNTY, KANSAS

SPECIAL REVENUE FUNDSSCHEDULE OF CASH RECEIPTS AND EXPENDITURESFOR THE YEAR ENDED DECEMBER 31, 2011(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

<u>JUVENILE JUSTICE AUTHORITY - PREVENTION*</u>	<u>2010</u>	<u>2011</u>
Cash Receipts:		
State of Kansas	\$ 86,940	72,421
Miscellaneous Reimbursements	1,251	338
Total Cash Receipts	<u>88,191</u>	<u>72,759</u>
Expenditures:		
KDOC Personnel	89,244	58,569
KDOC Travel	1,970	1,152
KDOC Equipment	3,519	1,498
KDOC Supplies & Commodities	2,719	2,112
KDOC Contractual	4,115	2,338
KDOC Training	4,183	1,629
KDOC Rent/Facilities	8,300	5,324
KDOC Other Operations	329	523
KDOC Communication	1,511	49
Total Expenditures	<u>115,890</u>	<u>73,194</u>
Receipts Over (Under) Expenditures	(27,699)	(435)
Unencumbered Cash, January 1	<u>26,633</u>	<u>(1,066)</u>
Unencumbered Cash, December 31	<u>\$ (1,066)</u>	<u>(1,501)</u>

\* Not Budgeted

## GEARY COUNTY, KANSAS

SPECIAL REVENUE FUNDS  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
 FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

<b><u>COMMUNITY CORRECTION GRANTS*</u></b>	<b><u>2010</u></b>	<b><u>2011</u></b>
Cash Receipts:		
Reimbursements	<u>\$ 55,144</u>	<u>61,975</u>
Expenditures:		
KDOC Personnel	23,692	25,662
KDOC Travel	30	133
KDOC Equipment	191	22
KDOC Supplies & Commodities	1,371	838
KDOC Contractual	667	754
KDOC Training	252	76
KDOC Rent/Facilities	1,364	1,710
KDOC Other Operations	19,030	31,738
KDOC Communication	<u>140</u>	<u>130</u>
Total Expenditures	<u>46,737</u>	<u>61,063</u>
Receipts Over (Under) Expenditures	8,407	912
Unencumbered Cash, January 1	<u>19,398</u>	<u>27,805</u>
Unencumbered Cash, December 31	<u>\$ 27,805</u>	<u>28,717</u>
 <b><u>JJA SUPPLEMENTAL FUNDS*</u></b>		
Cash Receipts:		
State of Kansas	\$ 4,385	-
Miscellaneous	<u>4,878</u>	<u>-</u>
Total Cash Receipts	<u>9,263</u>	<u>-</u>
Expenditures:		
KDOC Personnel	12,817	7,415
KDOC Supplies & Commodities	3,319	229
KDOC Training	-	72
Total Expenditures	<u>16,136</u>	<u>7,716</u>
Receipts Over (Under) Expenditures	(6,873)	(7,716)
Unencumbered Cash, January 1	<u>26,487</u>	<u>19,614</u>
Unencumbered Cash, December 31	<u>\$ 19,614</u>	<u>11,898</u>

\* Not Budgeted

GEARY COUNTY, KANSAS

SPECIAL REVENUE FUNDS  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

<b><u>EMERGENCY MANAGEMENT GRANT*</u></b>	<b><u>2010</u></b>	<b><u>2011</u></b>
Cash Receipts:		
Federal Grants	\$ 35,271	-
Miscellaneous	-	263
Total Cash Receipts	<u>35,271</u>	<u>263</u>
Expenditures:		
Contractual Services	<u>32,982</u>	<u>-</u>
Receipts Over (Under) Expenditures	2,289	263
Unencumbered Cash, January 1	-	2,289
Unencumbered Cash, December 31	<u>\$ 2,289</u>	<u>2,552</u>
 <b><u>FIRE GRANT*</u></b>		
Cash Receipts:		
Auction Proceeds	\$ -	-
Expenditures:		
Reimburse General Fund	<u>8,200</u>	<u>-</u>
Receipts Over (Under) Expenditures	(8,200)	-
Unencumbered Cash, January 1	27,620	19,420
Unencumbered Cash, December 31	<u>\$ 19,420</u>	<u>19,420</u>
 <b><u>CITIZENS CORP GRANT*</u></b>		
Cash Receipts:		
State of Kansas	\$ -	5,950
Expenditures:		
Reimburse General Fund	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	5,950
Unencumbered Cash, January 1	-	-
Unencumbered Cash, December 31	<u>\$ -</u>	<u>5,950</u>

\* Not Budgeted

**GEARY COUNTY, KANSAS**

**SPECIAL REVENUE FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

**(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)**

<b><u>COUNTY ATTORNEY DRUG FORFEITURE*</u></b>	<b><u>2010</u></b>	<b><u>2011</u></b>
Cash Receipts:		
Auction Proceeds	<u>\$ 35,559</u>	<u>5,790</u>
Expenditures:		
Personal Services	25,160	25,280
Miscellaneous	<u>3,274</u>	<u>2,811</u>
Total Expenditures	<u>28,434</u>	<u>28,091</u>
Receipts Over (Under) Expenditures	7,125	(22,301)
Unencumbered Cash, January 1	<u>33,006</u>	<u>40,131</u>
Unencumbered Cash, December 31	<u><u>\$ 40,131</u></u>	<u><u>17,830</u></u>

**REGISTER OF DEEDS - TECHNOLOGY\***

Cash Receipts:		
Collections	<u>\$ 38,272</u>	<u>40,344</u>
Expenditures:		
Contractual Services	36,642	51,514
Commodities	1,617	1,006
Capital Outlay	<u>11,952</u>	<u>7,883</u>
Total Expenditures	<u>50,211</u>	<u>60,403</u>
Receipts Over (Under) Expenditures	(11,939)	(20,059)
Unencumbered Cash, January 1	<u>66,705</u>	<u>54,766</u>
Unencumbered Cash, December 31	<u><u>\$ 54,766</u></u>	<u><u>34,707</u></u>

\* Not Budgeted

## GEARY COUNTY, KANSAS

## DEBT SERVICE FUNDS

## SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010 Actual	2011		Variance - Over (Under)
		Actual	Budget	
<b><u>BOND &amp; INTEREST</u></b>				
Cash Receipts:				
Delinquent Tax	\$ 222	52	-	52
Transfer from Hospital Improv. Bond	10,000	-	-	-
Total Cash Receipts	10,222	52	-	52
Expenditures:				
Transfer to General Fund	104,636	351	351	-
Receipts Over (Under) Expenditures	(94,414)	(299)		
Unencumbered Cash, January 1	94,988	574		
Unencumbered Cash, December 31	\$ 574	275		
<b><u>HOSPITAL IMPROVEMENT 2006 (G.O. BOND)</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 793,715	823,854	819,960	3,894
Delinquent Tax	18,373	26,531	9,000	17,531
Motor Vehicle Tax	91,071	89,905	91,158	(1,253)
Recreational Vehicle Tax	251	30	1,024	(994)
16/20M Vehicle Tax	2,351	2,717	1,461	1,256
Sales Tax	1,208,588	1,206,178	1,000,000	206,178
In Lieu of Tax	220	-	-	-
Interest Income	3,992	342	-	342
Total Cash Receipts	2,118,561	2,149,557	1,922,603	226,954
Expenditures:				
Bond Principal	450,000	520,000	520,000	-
Bond Interest	1,583,856	1,554,607	1,560,000	(5,393)
Maintain Account Balance	-	-	271,000	(271,000)
Total Expenditures	2,033,856	2,074,607	2,351,000	(276,393)
Receipts Over (Under) Expenditures	84,705	74,950		
Unencumbered Cash, January 1	551,944	636,649		
Unencumbered Cash, December 31	\$ 636,649	711,599		

GEARY COUNTY, KANSAS

DEBT SERVICE FUNDS  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2011  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

**HOSPITAL G.O. BOND - DEBT RESERVE\***

	<u>2010</u>	<u>2011</u>
Cash Receipts:		
Bond Proceeds	\$ -	-
Expenditures:	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	1,000,000	1,000,000
Unencumbered Cash, December 31	<u>\$ 1,000,000</u>	<u>1,000,000</u>

**ROCKWOOD WEST\***

Cash Receipts:		
Special Assessments	\$ -	-
Expenditures:		
Bond Principal	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	2,508	2,508
Unencumbered Cash, December 31	<u>\$ 2,508</u>	<u>2,508</u>

\* Not Budgeted

GEARY COUNTY, KANSAS

DEBT SERVICE FUNDS  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

**COUNTRY MEADOWS\***

	<u>2010</u>	<u>2011</u>
Cash Receipts:		
Special Assessments	<u>\$ -</u>	<u>-</u>
Expenditures:		
Bond Principal	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	<u>4,468</u>	<u>4,468</u>
Unencumbered Cash, December 31	<u><u>\$ 4,468</u></u>	<u><u>4,468</u></u>

**MCGEORGE BENEFIT DISTRICT\***

Cash Receipts:		
Special Assessments	<u>\$ 6,257</u>	<u>6,057</u>
Expenditures:		
Bond Principal	3,000	3,000
Bond Interest	3,257	3,058
Commission & Postage	<u>1</u>	<u>1</u>
Total Expenditures	<u>6,258</u>	<u>6,059</u>
Receipts Over (Under) Expenditures	(1)	(2)
Unencumbered Cash, January 1	<u>1,149</u>	<u>1,148</u>
Unencumbered Cash, December 31	<u><u>\$ 1,148</u></u>	<u><u>1,146</u></u>

\* Not Budgeted



GEARY COUNTY, KANSAS

DEBT SERVICE FUNDS  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

<b><u>PRAIRIE VIEW SUBDIVISION*</u></b>	<b><u>2010</u></b>	<b><u>2011</u></b>
Cash Receipts:		
Special Assessments	<u>\$ 3,395</u>	<u>3,406</u>
Expenditures:		
Bond Principal	1,800	1,900
Bond Interest	1,596	1,506
Commission & Postage	<u>1</u>	<u>1</u>
Total Expenditures	<u>3,397</u>	<u>3,407</u>
Receipts Over (Under) Expenditures	(2)	(1)
Unencumbered Cash, January 1	<u>224</u>	<u>222</u>
Unencumbered Cash, December 31	<u>\$ 222</u>	<u>221</u>
 <b><u>R.W. WEST #3 NORTH BENEFIT DISTRICT*</u></b>		
Cash Receipts:		
Special Assessments	<u>\$ 6,151</u>	<u>6,089</u>
Expenditures:		
Bond Principal	3,300	3,400
Bond Interest	2,851	2,689
Commission & Postage	<u>1</u>	<u>1</u>
Total Expenditures	<u>6,152</u>	<u>6,090</u>
Receipts Over (Under) Expenditures	(1)	(1)
Unencumbered Cash, January 1	<u>(62)</u>	<u>(63)</u>
Unencumbered Cash, December 31	<u>\$ (63)</u>	<u>(64)</u>

\* Not Budgeted

GEARY COUNTY, KANSAS

DEBT SERVICE FUNDS  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

<b><u>WALTERS/LAURENCE BENEFIT DISTRICT*</u></b>	<b><u>2010</u></b>	<b><u>2011</u></b>
Cash Receipts:		
Special Assessments	<u>\$ 7,650</u>	<u>7,712</u>
Expenditures:		
Bond Principal	4,000	4,000
Bond Interest	3,674	3,486
Commission & Postage	1	1
Total Expenditures	<u>7,675</u>	<u>7,487</u>
Receipts Over (Under) Expenditures	(25)	225
Unencumbered Cash, January 1	<u>3,678</u>	<u>3,653</u>
Unencumbered Cash, December 31	<u>\$ 3,653</u>	<u>3,878</u>
 <b><u>CEDAR ESTATES*</u></b>		
Cash Receipts:		
Special Assessments	<u>\$ 7,857</u>	<u>7,664</u>
Expenditures:		
Bond Principal	4,000	4,000
Bond Interest	3,664	3,468
Commission & Postage	1	1
Total Expenditures	<u>7,665</u>	<u>7,469</u>
Receipts Over (Under) Expenditures	192	195
Unencumbered Cash, January 1	<u>(2,395)</u>	<u>(2,203)</u>
Unencumbered Cash, December 31	<u>\$ (2,203)</u>	<u>(2,008)</u>

\* Not Budgeted

## GEARY COUNTY, KANSAS

DEBT SERVICE FUNDS  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

**REPLAT ROLLING HILLS\***

	<u>2010</u>	<u>2011</u>
Cash Receipts:		
Special Assessments	\$ 3,981	3,884
Expenditures:		
Bond Principal	2,000	2,000
Bond Interest	1,884	1,786
Commission & Postage	1	1
Total Expenditures	<u>3,885</u>	<u>3,787</u>
Receipts Over (Under) Expenditures	96	97
Unencumbered Cash, January 1	3,423	3,519
Unencumbered Cash, December 31	<u>\$ 3,519</u>	<u>3,616</u>

**ROCKWOOD EAST #1\***

Cash Receipts:		
Special Assessments	\$ 3,435	3,455
Expenditures:		
Bond Principal	1,100	1,200
Bond Interest	2,335	2,255
Total Expenditures	<u>3,435</u>	<u>3,455</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	1,236	1,236
Unencumbered Cash, December 31	<u>\$ 1,236</u>	<u>1,236</u>

**REPLAT COUNTRY MEADOWS BENEFIT DISTRICT\***

Cash Receipts:		
Special Assessments	\$ 4,399	4,766
Expenditures:		
Bond Principal	2,000	2,000
Bond Interest	2,985	2,878
Total Expenditures	<u>4,985</u>	<u>4,878</u>
Receipts Over (Under) Expenditures	(586)	(112)
Unencumbered Cash, January 1	(1,009)	(1,595)
Unencumbered Cash, December 31	<u>\$ (1,595)</u>	<u>(1,707)</u>

\* Not Budgeted

## GEARY COUNTY, KANSAS

## ENTERPRISE FUNDS

## SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>WASTE DISPOSAL</u></b>				
Cash Receipts:				
User Fees	\$ 1,630,006	1,689,165	1,682,371	6,794
Freon	1,010	660	1,000	(340)
Interest on Idle Funds	1,332	343	2,000	(1,657)
Total Cash Receipts	<u>1,632,348</u>	<u>1,690,168</u>	<u>1,685,371</u>	<u>4,797</u>
Expenditures:				
Personal Services	-	-	25,000	(25,000)
Contractual Services	1,615,142	1,717,064	1,600,000	117,064
Commodities	8,715	4,171	26,710	(22,539)
Household Hazardous Waste	2,673	13,235	20,000	(6,765)
Reimburse Employees' Benefits	6,604	6,327	5,290	1,037
Total Expenditures	<u>1,633,134</u>	<u>1,740,797</u>	<u>1,677,000</u>	<u>63,797</u>
Receipts Over (Under) Expenditures	(786)	(50,629)		
Unencumbered Cash, January 1	60,323	59,537		
Unencumbered Cash, December 31	<u>\$ 59,537</u>	<u>8,908</u>		

## GEARY COUNTY, KANSAS

SPECIAL DISTRICT FUNDSSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETFOR THE YEAR ENDED DECEMBER 31, 2011(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

<b><u>FIRE DISTRICT NO. 1</u></b>	2010 <u>Actual</u>	2011 <u>Actual</u> <u>Budget</u>		Variance - Over (Under)
Cash Receipts:				
Ad Valorem Property Tax	\$ 126,920	124,177	122,963	1,214
Delinquent Tax	1,835	1,824	1,200	624
Motor Vehicle Tax	26,356	20,222	19,636	586
Recreational Vehicle Tax	558	382	398	(16)
16/20M Vehicle Tax	1,169	1,049	937	112
Grant Monies	2,162	-	-	-
Sale of Assets	5,825	-	-	-
Insurance Reimbursement	8,078	-	-	-
Other Receipts	2,504	2,793	-	2,793
Transfer from No-Fund Warrants	687	-	-	-
Total Cash Receipts	<u>176,094</u>	<u>150,447</u>	<u>145,134</u>	<u>5,313</u>
Expenditures:				
Personal Services	78,201	79,055	76,132	2,923
Utilities	10,228	8,411	-	8,411
Gasoline and Oil	3,764	-	-	-
Equipment/Building Upkeep	6,767	-	-	-
Parts and Supplies	23,264	27,883	25,790	2,093
Contractual Services	7,257	15,559	27,100	(11,541)
Capital Outlay	16,476	45,467	65,600	(20,133)
Reimburse Employees' Benefits	25,666	25,117	28,000	(2,883)
Transfer to Special Fire Protection	35,000	35,000	-	35,000
Total Expenditures	<u>206,623</u>	<u>236,492</u>	<u>222,622</u>	<u>13,870</u>
Receipts Over (Under) Expenditures	(30,529)	(86,045)		
Unencumbered Cash, January 1	<u>181,231</u>	<u>150,702</u>		
Unencumbered Cash, December 31	<u>\$ 150,702</u>	<u>64,657</u>		

GEARY COUNTY, KANSAS

SPECIAL DISTRICT FUNDS

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>WATER DISTRICTS NO. 2 &amp; 3</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 5,352	5,090	5,037	53
Delinquent Tax	-	104	150	(46)
Motor Vehicle Tax	380	356	488	(132)
Recreational Vehicle Tax	31	29	29	-
Collections	8,552	7,570	9,000	(1,430)
Total Cash Receipts	<u>14,315</u>	<u>13,149</u>	<u>14,704</u>	<u>(1,555)</u>
Expenditures:				
Personal Services	6,545	7,377	5,000	2,377
Contractual Services	1,272	913	4,500	(3,587)
Electricity	2,620	3,270	3,500	(230)
Tools, Parts & Supplies	150	2,212	2,500	(288)
Capital Outlay	-	-	5,204	(5,204)
Total Expenditures	<u>10,587</u>	<u>13,772</u>	<u>20,704</u>	<u>(6,932)</u>
Receipts Over (Under) Expenditures	3,728	(623)		
Unencumbered Cash, January 1	741	4,469		
Unencumbered Cash, December 31	<u>\$ 4,469</u>	<u>3,846</u>		
<b><u>LIBRARY</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 67,502	62,767	62,719	48
Delinquent Tax	493	709	400	309
Motor Vehicle Tax	6,978	10,803	10,696	107
Recreational Vehicle Tax	122	173	177	(4)
16/20M Vehicle Tax	193	270	243	27
Total Cash Receipts	<u>75,288</u>	<u>74,722</u>	<u>74,235</u>	<u>487</u>
Expenditures:				
Remittances to Dorothy Bramlage Library	74,891	73,826	75,000	(1,174)
Receipts Over (Under) Expenditures	397	896		
Unencumbered Cash, January 1	1,103	1,500		
Unencumbered Cash, December 31	<u>\$ 1,500</u>	<u>2,396</u>		

## GEARY COUNTY, KANSAS

SPECIAL DISTRICT FUNDSSTATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETFOR THE YEAR ENDED DECEMBER 31, 2011(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>LAUREL CANYON SEWER DISTRICT</u></b>				
<b><u>A/K/A SEWER DISTRICT NO. 4</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 5,352	5,090	5,037	53
Delinquent Tax	-	104	150	(46)
Motor Vehicle Tax	380	356	488	(132)
Recreational Vehicle Tax	31	29	29	-
Collections	7,279	6,612	7,500	(888)
Total Cash Receipts	<u>13,042</u>	<u>12,191</u>	<u>13,204</u>	<u>(1,013)</u>
Expenditures:				
Personal Services	5,625	5,617	5,500	117
Electricity	1,465	1,682	3,000	(1,318)
Tools, Parts & Supplies	719	607	1,000	(393)
Contractual Services	4,908	4,722	2,000	2,722
Capital Outlay	-	-	5,704	(5,704)
Total Expenditures	<u>12,717</u>	<u>12,628</u>	<u>17,204</u>	<u>(4,576)</u>
Receipts Over (Under) Expenditures	325	(437)		
Unencumbered Cash, January 1	643	968		
Unencumbered Cash, December 31	<u>\$ 968</u>	<u>531</u>		

## GEARY COUNTY, KANSAS

SPECIAL DISTRICT FUNDS  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

<b><u>FD #1 - SPECIAL FIRE PROTECTION RESERVE*</u></b>	<b><u>2010</u></b>	<b><u>2011</u></b>
Cash Receipts:		
Transfer from Fire District No. 1	<u>\$ 35,000</u>	<u>35,000</u>
Expenditures:		
Capital Outlay	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	35,000	35,000
Unencumbered Cash, January 1	<u>-</u>	<u>35,000</u>
Unencumbered Cash, December 31	<u><u>\$ 35,000</u></u>	<u><u>70,000</u></u>

\* Not Budgeted



## GEARY COUNTY, KANSAS

AGENCY FUNDS  
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

<u>FUND</u>	Beginning Cash <u>Balance</u>	Cash <u>Receipts</u>	Cash <u>Disbursements</u>	Ending Cash <u>Balance</u>
Distributable Funds:				
Current Tax	\$ 17,664,261	31,542,792	30,741,978	18,465,075
Delinquent Personal Tax	112,394	148,230	2,754	257,870
Real Estate Redemptions	1,224,353	1,480,826	1,108,963	1,596,216
Advance Tax	-	2,363	2,363	-
Vehicle Personal Tax	84,518	2,537,392	2,543,860	78,050
Rental Vehicle Excise Tax	-	12,280	12,280	-
Recreational Vehicle Tax	845	25,471	25,445	871
Escaped Taxes	310	78	388	-
Neighborhood Revitalization	-	1,610,076	1,610,076	-
Bluffs TIF District	-	296,777	296,777	-
Compensating Use Tax	52,785	1,463,447	1,375,504	140,728
Motor Vehicle	2,717	1,547,226	1,542,763	7,180
Freedom Park	16,557	850	-	17,407
County School Foundation	114	-	-	114
Cash Short/Over	(3,207)	3,703	3,978	(3,482)
Auto Special	58,030	285,554	284,514	59,070
Prosecuting Attorney	7,638	6,176	3,633	10,181
Fish & Game Licenses	-	1,312	1,312	-
Special Fish & Game	-	62	62	-
Hatchery Fees	70	-	-	70
Stray Animals	786	-	786	-
Milford Dam Flood Control	-	78,687	78,687	-
Escrow Fees	86,857	167,183	140,773	113,267
Suspense	559	38,462	38,419	602
Total Distributable Fund	<u>19,309,587</u>	<u>41,248,947</u>	<u>39,815,315</u>	<u>20,743,219</u>
State Funds:				
Educational Building	7,179	234,838	237,286	4,731
Institutional Building	3,528	117,383	118,579	2,332
General	36	8	44	-
Total State Funds	<u>10,743</u>	<u>352,229</u>	<u>355,909</u>	<u>7,063</u>
Subdivision Funds:				
School Districts	111,849	9,932,363	9,922,284	121,928
Townships	2,235	55,145	54,939	2,441
Cemeteries	2,038	32,857	33,211	1,684
Cities	8,539	11,325,640	11,324,169	10,010
Watersheds	1,253	5,089	5,021	1,321
Dwight Fire Dist. No. 6	104	4,315	4,348	71
Wabaunsee Fire & Ambulance	138	8,892	8,849	181
Total Subdivision Funds	<u>126,156</u>	<u>21,364,301</u>	<u>21,352,821</u>	<u>137,636</u>

GEARY COUNTY, KANSAS

AGENCY FUNDS  
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2011

<u>FUND</u>	Beginning Cash <u>Balance</u>	Cash <u>Receipts</u>	Cash <u>Disbursements</u>	Ending Cash <u>Balance</u>
Office Cash:				
Animal Shelter	\$ 50	-	-	50
Appraiser	97	612	572	137
Clerk of District Court	137,638	1,825,649	1,877,734	85,553
Convention & Tourism	13,530	115,845	129,120	255
County Attorney	64,898	129,203	131,261	62,840
County Clerk	14,039	21,933	22,134	13,838
Court Trustee	5,097	253,168	256,194	2,071
Fire/Emergency Management	80	935	1,015	-
Highway Department	105	250	238	117
Law Library	262,524	33,397	22,296	273,625
Noxious Weed	55	75	47	83
Register of Deeds	8,746	421,296	420,387	9,655
Sheriff/Jail	48,299	490,519	482,080	56,738
Transfer Station/HHW	434	-	2	432
Treasurer - Special Auto	23,296	22,412	34,570	11,138
Total Office Cash	<u>578,888</u>	<u>3,315,294</u>	<u>3,377,650</u>	<u>516,532</u>
Total Agency Funds	<u>\$ 20,025,374</u>	<u>66,280,771</u>	<u>64,901,695</u>	<u>21,404,450</u>